



Avitar Associates of New England, Inc.
Municipal Services Company

BROOKLINE, NH

2023 CYCLICAL REVALUATION

April 1, 2023

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

Index
Manual V3.15

Introduction	1
Intended Use/User	2
 Section 1. Certification/Contract & Scope of Work	 3
A. Certification	5
B. Scope of Work Contract	11
C. Personnel & Qualifications.....	25
D. Data Collection	29
 Section 2. Prior DRA General Statistics.....	 63
 Section 3. Valuation Premise	 67
A. Three Approaches to Value/Highest & Best Use.....	69
B. Zoning	74
C. Town Parcel Breakdown	81
D. Time Trending.....	82
E. Neighborhood Classification	83
F. Basic Mass Appraisal Process	87
G. Assumptions, Theories & Limiting Factors.....	88
 Section 4. CAMA System	 89
A. Introduction to the Avitar CAMA System.....	91
 Section 5. Understanding Your Property Record Card & Abbreviations, Samples & Definitions	 101
 Section 6. Sales Data.....	 123
A. Date Range of Sales & Effective Date of New Value.....	125
B. Qualified & Unqualified Sales Report.....	127
 Section 7. Spreadsheets Analysis.....	 137
 Section 8. Field Review & Informal Hearing Process	 151
A. Field Review.....	153
B. Informal Hearing Process.....	155
 Section 9. Calibration Technique, Final Statistical Analysis & Value Tables	 157
A. Calibration Technique.....	159
B. Final Statistical Analysis & Sales.....	163
C. Final Valuation Tables.....	309
 Section 10. Waterfront & View & Building Grade Information.....	 327
A. Waterfront Report	329
B. View Report	339
C. Building Grade Report	345
 Section 11. Public Utility Valuation	 357

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 1st, (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 Brookline 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 \$1,166,604,618.

Signature: _____

Date: _____

RESUME' OF SUPERVISOR OR SIGNOR

**Evan Roberge
Avitar Associates
150 Suncook Valley Highway
Chichester, NH 03258**

Experience:

- 2018 to Present** **Assessor Supervisor, Avitar Associates of N.E., Chichester, NH.**
- Responsible for day to day assessing responsibilities in current contract towns, collection of data, data processing, sales analysis, model calibration and review and development and assisting in valuation updates, defense of values, USPAP report compilation.
 - As the contracted DRA Certified Property Assessor for the town of Allenstown and Pittsfield I review and enter deeds and property transfers for ownership changes and part of the sales analysis for establishing municipal property assessments. Reviewing financial statements for income producing properties and exemptions. Throughout the year many reports have to be completed, whether at the request of the town, during the sales analysis or equalization process. Supervise subordinate property assessors, property assessor assistants and building measurer and listers. Occasionally go to a Board of Selectmen meetings to answer any questions they may have, describe the update process etc. During the cyclical revaluation I analyze sales and verify sale properties to produce a sales survey. It's also my job to defend property values established for real property during the abatement and potential subsequent appeal process.
- 2016 - 2018** **Assessor, Avitar Associates of N.E., Chichester, NH.**
- 2012 - 2016** **Assessor Assistant, Avitar Associates of N.E., Inc., Chichester, NH.**
- Collection of data, data processing, sales analysis and review and assisted in valuation updates.
- 2009 - 2012** **Measurer & Lister, Avitar Associates of N.E., Inc., Chichester, NH.**
- Position as a data collection/data entry employee. Over two years of related experience. Familiar with a variety of software including Microsoft Word, Excel and Avitar Associates CAMA software.
- 2004-2008** **Window Washer (Residential & Commercial), Bell Window Cleaning**
- Education:** High School Graduate, Concord High School
College Graduate, New Hampshire Technical Institute – Associates Degree in Business Administration
IAAO Course 102 – Income Approach to Value (2016)
IAAO Course 300 – Fundamentals of Mass Appraisal (2015)
IAAO Course 311 – Real Property Modeling Concepts (2020)
IAAO Course 452 – Fundamentals of Assessment Ratio Studies
Current Use Criteria (5/2021)
Ins & Outs of Reviewing Exemptions & Credits (2017)
Introduction to Real Estate – Barry's School of RE, NHTI
Basic Real Estate Appraisal Principals (2012)
NH State Statutes Course (Part I) (Spring 2013)
NH State Statutes Course (Part II) (Fall 2012)
USPAP Course (May 2014)
USPAP Update (2022)

Professional Designations or Affiliations:

State of NH Dept of Revenue, Certified Assessor Supervisor

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT
EVAN ROBERGE

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

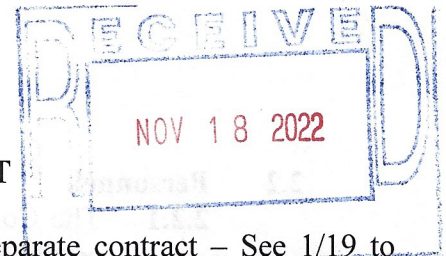
DRA-Certified Property Assessor Supervisor

Which shall remain valid until December 31, 2027
Given this day of December 13, 2022

Samuel T. Greene
Samuel T. Greene, 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 Nov. 2018) 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.

Brookline, 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 Brookline
1.2 Address of Municipality:	P.O. Box 360
	Brookline, NH 03033
1.3 Contact Email:	Kristen@brooklinenh.us
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 673-8855/673-8136
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 **\$72,540** dollars, in manner and form as follows:

2.5.1 Payment shall be made in equal monthly installments of **\$6,045** 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 USPAP 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 3rd and 4th 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: PSNH (B-28)

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 1st 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 2,312 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 \$72,540

Total Number of Parcels 2,312

In the presence of:

Municipality of: Brookline, N.H.

Witness

By: _____

Pat Burke

Board of Selectmen Assessors

Date: _____

11/14/2022

In the presence of:

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

Witness

By: _____

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

Date: _____

11-18-22

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

Additional Cost of \$2,900

New Total, If Bond Required \$75,440

Witness

By: _____

Brookline, Board of Selectmen

Date: _____

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
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

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
MN	Monique Newcomb	Assessor	Certified Property Assessor
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister

DRA certification can be verified online at the State of NH DRA website at 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 3rd 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

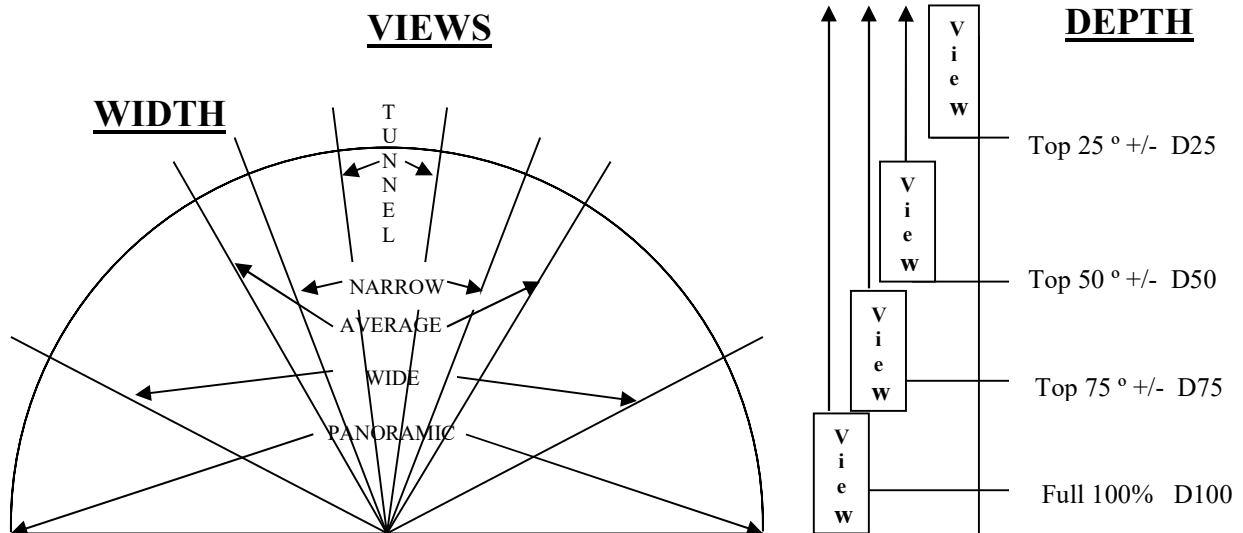
Building Site & Land Topography Description

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.



<u>SUBJECT *</u>	<u>DISTANCE</u>	
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 2nd 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.

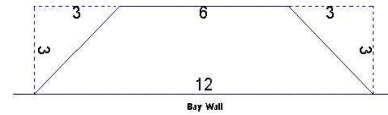
TQF* 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.
TQU 3/4 STORY UNFINISHED - Same as TQF, except unfinished.
UFF* UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.
UFU UPPER FLOOR UNFINISHED - Same as UFF, 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.

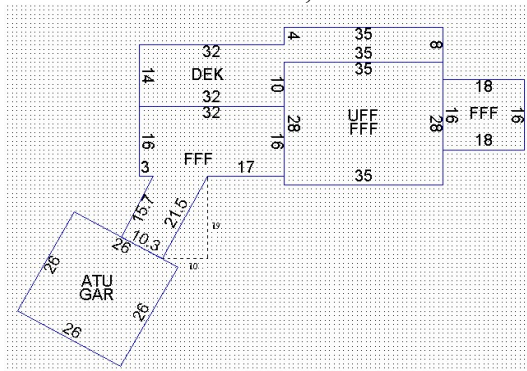
A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale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



- 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.

A diagram of a parabolic arch. A horizontal line represents the ground level. A dashed vertical line from the peak of the arch to the ground is labeled '24'. A horizontal dashed line from the peak to the right edge of the arch is labeled '5'.

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.



PAGE 42

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

ABOVE AVERAGE:	Siding not otherwise described and reflecting better than average quality Vinyl shakes are denoted as above average.
ALUMINUM SIDING:	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
ASBESTOS SHINGLE:	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.
ASPHALT:	Asphalt composition shingle, usually on modest housing.
AVERAGE:	Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten & clapboard). All forms of softwood.
BELOW AVERAGE:	Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.
BOARD & BATTEN:	Vertical boards with narrow wooden strips called battens covering the joists.
BRICK ON MASONRY:	A load bearing structural wall. Not brick buildings.
BRICK ON VENEER:	Brick veneer on wood or metal frame construction with wood sheathing.
CEDAR OR REDWOOD:	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.
CEMENT CLAPBOARD:	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
CLAPBOARD:	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.
CONCRETE/CINDER:	Concrete or cinderblock siding.

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

ROOF STRUCTURES

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

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

ROOF COVER

ASBESTOS:	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.
ASPHALT:	Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
CLAY/TILE:	Terra Cotta roofs that are not typically found in New England.
CORRUGATED COMPOSITION:	It is typically, in 4'x8' sheets. This includes Anjuline panels.
HIGH QUALITY/COMPOSITION:	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.
METAL/TIN:	Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
PREFAB METAL:	Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.
ROLLED COMPOSITION:	Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low/flat pitch roofs.
RUBBER MEMBRANE:	A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.

SLATE SHINGLES:	Rectangular pieces of slate, each overlapping the other.
STANDING SEAM:	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.
TAR/GRAVEL:	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.
WOOD SHINGLES:	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

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

ELECTRIC:	Baseboards or geothermal.
GAS:	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.

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

HEATING TYPE

CONVECTION:	Heat transfer through dispersion. (Wood stove/monitor or Rinnai type heat).
FORCED AIR DUCTED:	Series of ducts throughout the house, for hot air to be blown through.
FORCED AIR NOT DUCTED:	Has blower to blow heat through one vent, no duct work in the house.
GEO THERMAL HEAT:	Listed as electric under heat fuel and heat pump under heat type.
HEAT PUMP:	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%.
HOT WATER:	Forced hot water through baseboards.
NONE:	No heat.
RADIANT ELECTRIC:	Electric baseboard, typical electric heat, oil heat supplied through floors, panels in the walls or ceilings.
RADIANT WATER:	Hot water heat in the floors by tubing under flooring with hot water through them.
STEAM:	Radiators.

INTERIOR FLOORING

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

AVERAGE FOR USE:	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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CARPET:	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
CONCRETE:	Concrete slab usually commercial or industrial.
HARD TILES:	Quarry, ceramic tiles or polished and/or stamped concrete.
HARDWOOD:	Generally oak, cherry, maple, birch, bamboo or ash woods.
LAMINATE/VINYL:	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.
LINOLEUM:	Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.
MINIMUM PLYWOOD:	Plywood subfloor or underlayment.
PARQUET FLOORING:	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
PINE OR SOFTWOODS:	Pine or softwood boards covering floor area.
VCT:	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

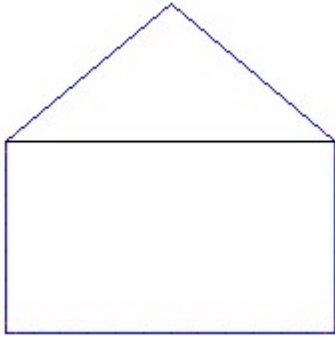
It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

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

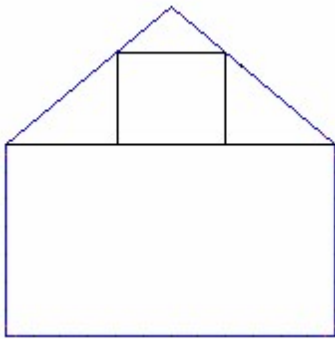
All XFOB's not picked up should still be noted. ie, DNPU treehouse

STORY HEIGHT EXAMPLES



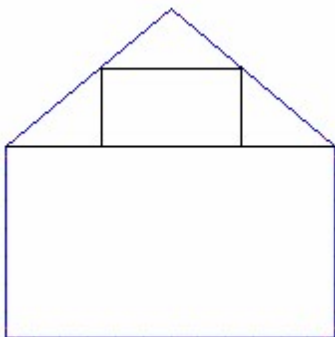
1 STORY FRAME

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

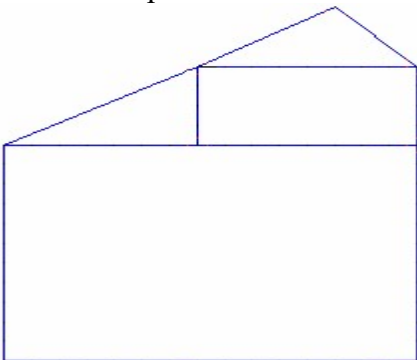


1 STORY FRAME & ATTIC

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.



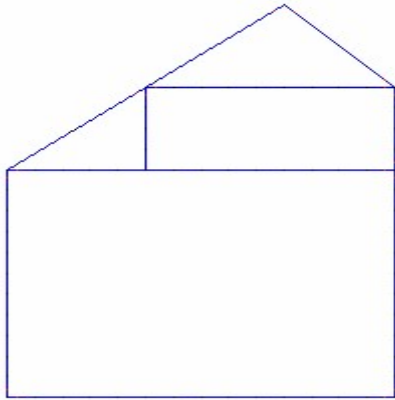
Example A



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*

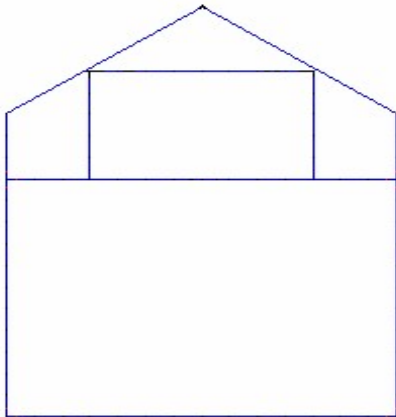


Example A

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.

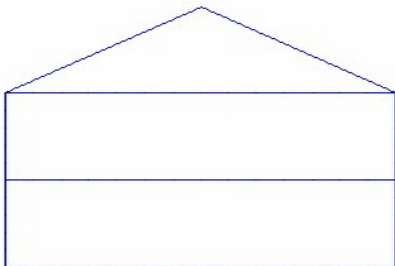
See Example A & B Left



Example B

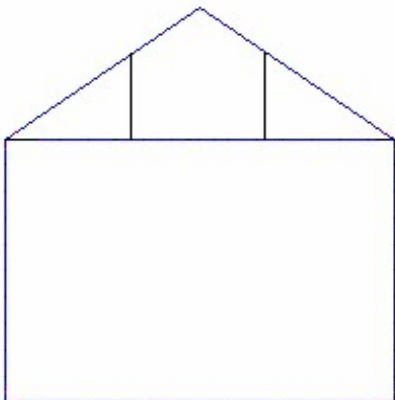
2 STORY FRAME

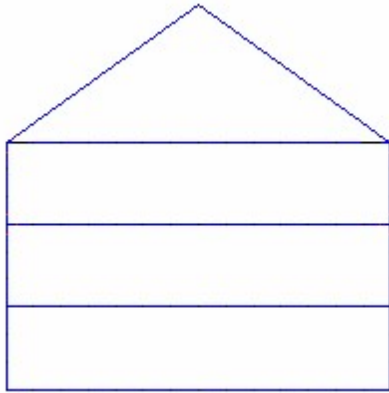
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



2 STORY FRAME & ATTIC

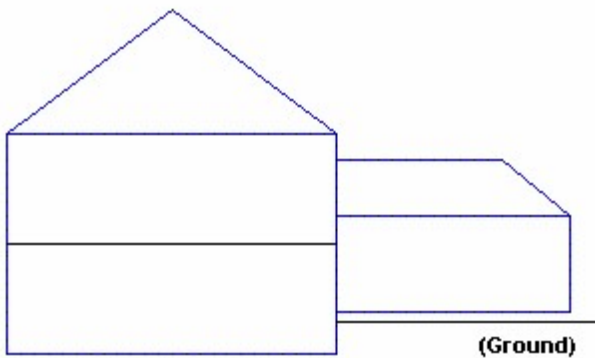
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area. Noted as 2.5 stories in story height.



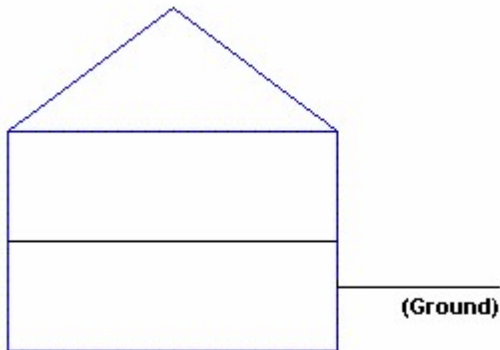


3 STORY FRAME

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.

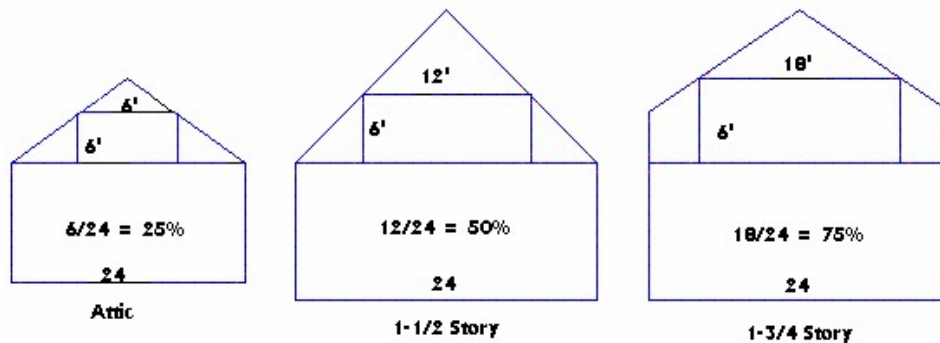


SPLIT ENTRY - one story Raised Ranch Style Home ½ of lower floor foundation exposed.

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.

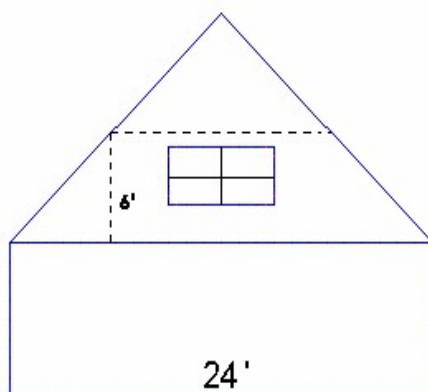
Example: Method 1



- 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)

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

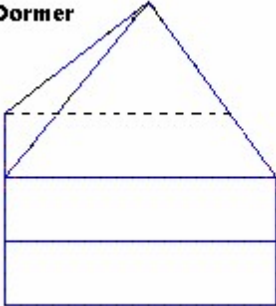
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

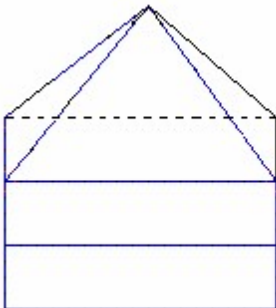
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



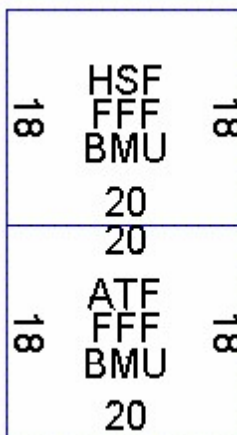
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

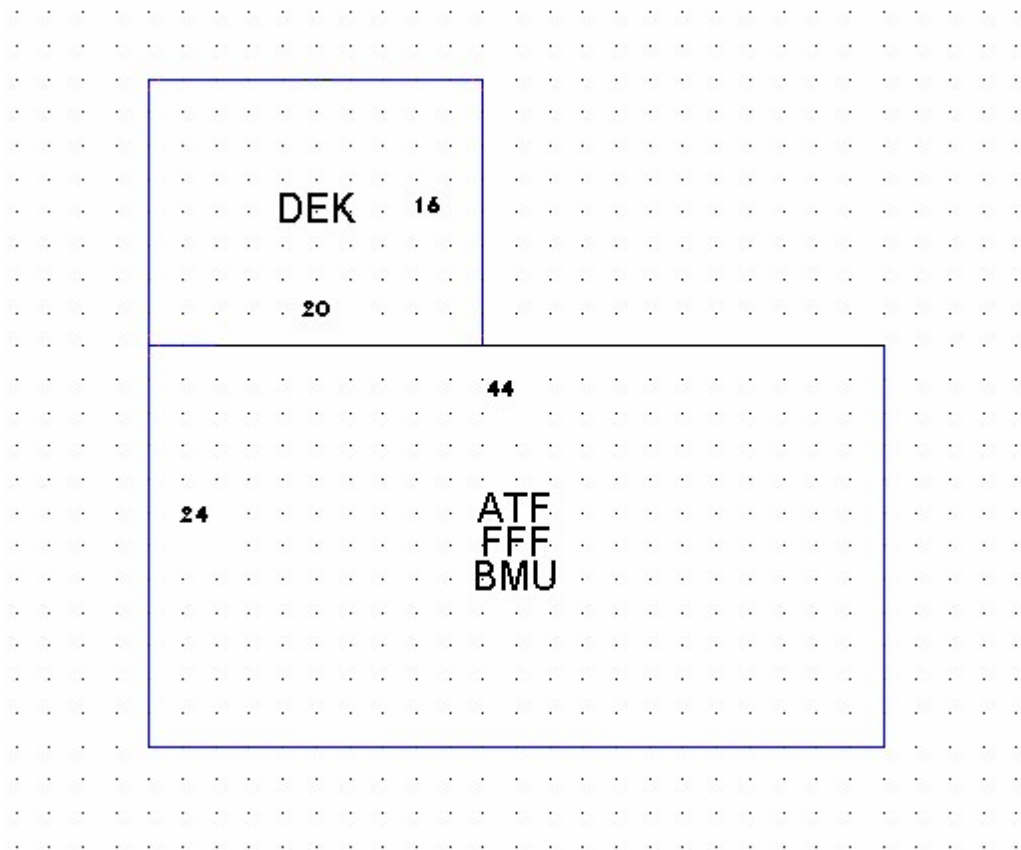


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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.

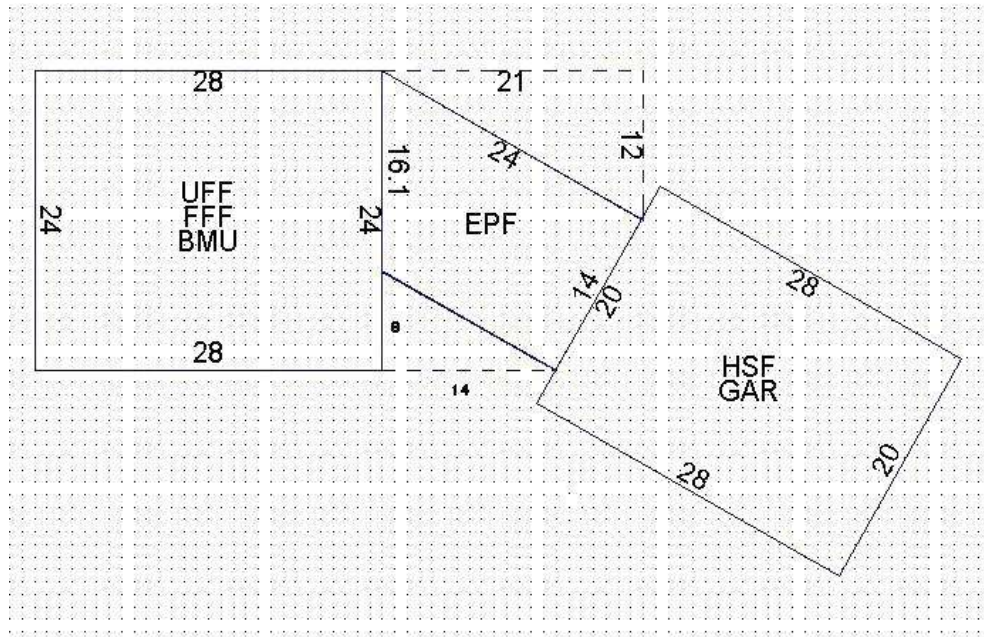
Represents dormer addition





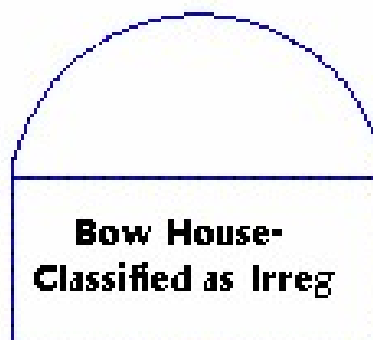
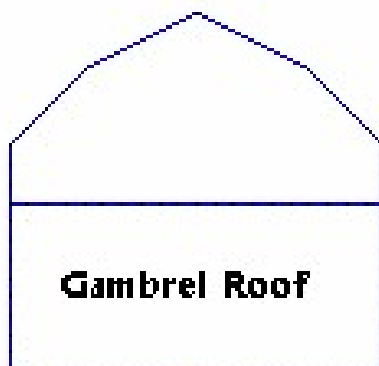
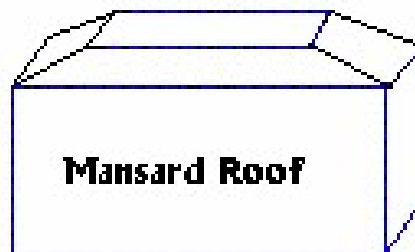
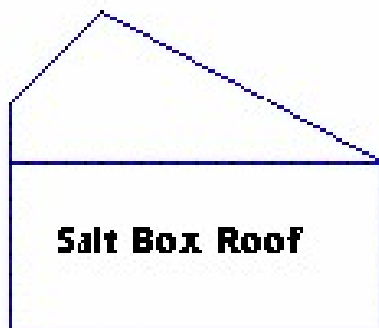
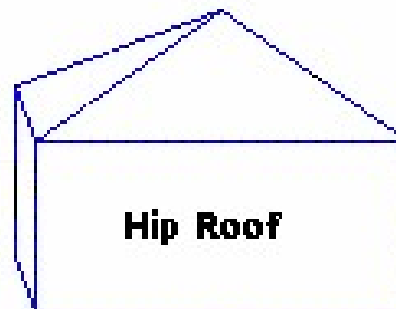
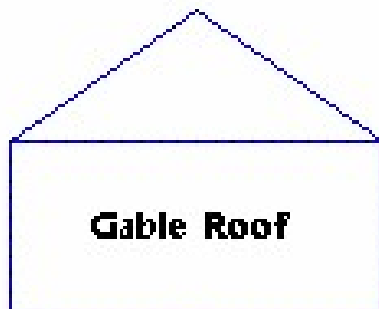
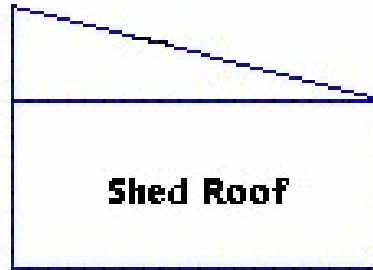
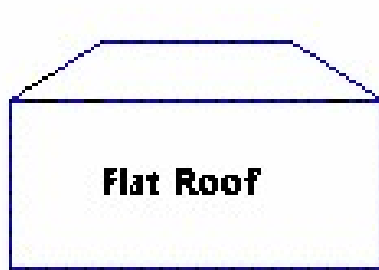
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

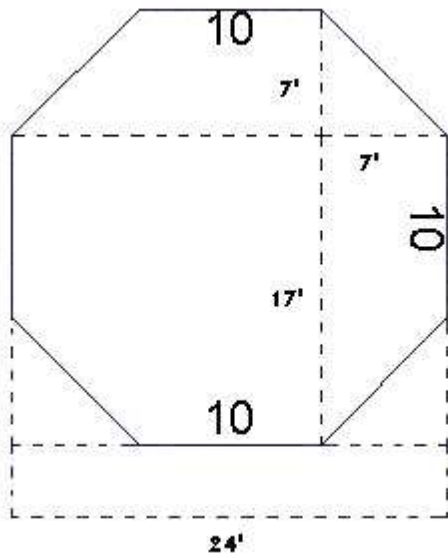
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With too much information, we can simply ignore the excess and still calculate the area. With too little information, someone must revisit the property.

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 & 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

Overall Median Assessment to Sales Ratio:	<u>65.6</u>
Coefficient of Dispersion:	<u>9</u>
Price Related Differential:	<u>1.01</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Improved Sales:	<u>65.7</u>	<u>8.5</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

*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 3rd 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 1st, the year of this valuation process is described below.

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

500.00 *INDUSTRIAL-COMMERCIAL DISTRICT*

501.00 *Location*

The Industrial-Commercial District shall be:

- a. bounded by NH Route 13 to the east; the portion of all lots (excluding lots J-41 and J-41-1) within 500 feet of NH Route 13, between the Massachusetts State Line and northern boundary of lot J-20; and lot J-19.
- b. bounded by NH Route 13 to the east; Lot G-27; the portion of lot G-52 east of the old tract line (approximately 528 feet west of lot G-27); lot G-52-2; G-59; lot G-52-1; the portion of lot G-53 within 500 feet of NH Route 13, lot G-55; lot G-53-1; and lot G-54.
- c. the area within 500 feet of NH Route 13 from a point 500 feet south of Route 130 North to North Mason Rd. on both sides of NH Route 13; and lot C-42.
- d. Lots K-76, K-77.
- e. the area within 500 feet east of NH Route 13 from Bond St. south to South Main St., then following South Main St. to the southern boundary of Lot H-23-1.
- f. Lot G-20.
- g. Lots K-81 and K-75.
- h. A portion of Tax Map Parcel A-6 of approximately 35 acres, located within the following boundaries:

Beginning at a point on the northerly side of the North Mason Road, said point being 800 feet easterly of the centerline intersection of North Mason Road and Ben Farnsworth Road; thence by said northerly sideline of said North Mason Road

1. Easterly 250 feet to a point; thence through said Tax Map Parcel A-6
 2. Northerly perpendicular to the Brookline/Milford Town Line to a point on said Town Line; thence by said Town Line
 3. Westerly to a point, said point being 200 feet easterly of and perpendicular to the easterly sideline of Spaulding Brook Road; thence by a line 200 feet easterly from and parallel to said easterly sideline of Spaulding Brook Road
 4. Southwesterly and Southeasterly to a point that is 200 feet northerly of and perpendicular to said northerly sideline of North Mason Road; thence by a line that is 200 feet northerly from and parallel to said northerly sideline of North Mason Road
 5. Easterly to a point that is directly opposite and perpendicular to the point of beginning; thence
 6. Southerly 200 feet to the point of beginning.
- i. Lots F-2 and F-4.
 - j. Lot K-26

502.00 *Uses Permitted*

- a. Excavations (as per Section 1000)
- b. Establishments offering goods for sale including dry goods, foods, hardware, clothing and apparel, motorized vehicles, and other general retail commodities

- c. Farming & Forestry
- d. Lumber Yards and lumber mills
- e. Health care facilities
- f. Theaters
- g. Hotels/motels
- h. Warehousing, assembling & manufacturing
- i. Office parks
- j. Residential dwelling units existing prior to March 14, 1992 and home businesses within these units subject to the provisions of Section 1700
- k. Banks and financial institutions
- l. Restaurants
- m. Professional offices
- n. Personal services and offices
- o. Churches and associated parsonages
- p. Public, private, or non-profit recreational facilities, fraternal orders, or membership clubs
- q. Schools, nurseries and day care centers
- r. Funeral homes
- s. Automobile fueling, service and repair stations
- t. Post offices
- u. Police and fire stations
- v. Any commercial use which does not offend by emission of smoke, dust, gas, noise, odor, or fumes
- w. Telecommunication towers and co-location of telecommunication facilities on existing towers or structures which are in compliance with Section 1900 and subject to Planning Board review and approval under the Non-Residential Site Plan regulations
- x. Adult sexually oriented businesses in accordance with Section 504.00 of this Ordinance

503.00 Lot Requirements

503.01 Frontage. Every building lot shall have at least 150 feet of frontage.

503.02 Setbacks:

- a. *Front.* Each structure shall be setback at least 30 feet from the front lot line.

- b. *Side and Rear.* Each structure shall be at least 15 feet from side and rear lot lines. In the case of a corner lot, the side distance shall be increased to 25 feet on the side bordering the frontage.

503.03 Land Area. Each building lot shall be at least one (1) contiguous acre excluding wetlands.

503.04 Site Coverage. No more than seventy-five percent (75%) of the gross area of any lot may be occupied by structures and impervious surfaces. Commercial buildings, structures and parking areas in existence as of March 12, 1996 that exceed the permitted lot coverage within the district may be maintained at, or rebuilt to, the existing level. Any increase in impervious area will not be permitted.

503.05 Building Requirements.

1. Height: Except for structures not intended for human occupation (such as chimneys, water towers, and church spires), maximum building height is 35 feet, calculated from the average finished ground level adjoining the building at all exterior walls.

2. Accessory Buildings: Accessory buildings of 100 square feet or less shall not require a building permit but shall be required to meet all setback requirements and Section 300.00, General Provisions.

504.00 Adult Sexually Oriented Businesses

The purpose of this ordinance is to establish reasonable and uniform regulations to prevent the concentration of adult sexually oriented businesses within the Town of Brookline, NH; to promote the health, safety and general welfare of its citizens; and, to prevent problems of blight and deterioration which accompany and are brought about by the concentration of adult sexually oriented businesses. The provisions of this ordinance have neither the purpose nor the effect of imposing limitations or restrictions on the content of any communicative materials, including sexually oriented materials. It is neither the intent nor the effect of this article to restrict or deny access by adults to sexually oriented materials protected by the First Amendment, or to deny access by the distributors and exhibitors of sexually oriented entertainment to their intended market. Neither is it the intent nor effect of this article to condone or legitimize the distribution of obscene material.

- a. No adult sexually oriented business shall be permitted within five hundred (500) feet of a Residential-Agricultural District. With the exception of distances between two separate adult businesses, distance shall be measured in a straight line, without regard to intervening structures, from the closest property line or boundary of any adjacent district, place or use to the closest exterior wall or temporary or permanent physical divider for the structure housing the adult sexually oriented business.
- b. No adult sexually oriented business shall be permitted within seven hundred fifty (750) feet of any public sports/ recreation park, church, place of worship, parish house, convent, public, parochial, or private school, drug free zone, kindergarten, licensed day care or nursery school, or State approved day care center.
- c. No adult sexually oriented business shall be permitted within five hundred (500) feet of town boundaries.
- d. No adult sexually oriented business shall be permitted within seven hundred fifty (750) feet of another existing adult sexually oriented business or one for which a non-residential site plan has been submitted. Distance shall be measured in a straight line, without regard to intervening structures, from the closest exterior wall or temporary or permanent physical divider for the a structure housing an adult sexually oriented business to the closest exterior

wall or temporary or permanent physical divider for another structure housing an adult sexually oriented business.

- e. No adult sexually oriented business shall be permitted within a property, building, premise, structure, or other facility that contains an existing adult sexually oriented business or within one for which a certificate of occupancy has been applied.
- f. No sexually explicit material or advertising shall be visible from outside the building.
- g. No private viewing rooms or booths shall be constructed unless one side is always lighted and open to a public central area.
- h. For those uses permitted in the district which sell sexually explicit goods and paraphernalia, such sexually explicit goods and paraphernalia must not be located within ready view to children and minors under the age of 18.
- i. Hours of operation - 10 AM to 11 PM Monday to Saturday and 12 noon to 9 PM Sundays.
- j. No one under 18 years of age allowed on the premises of an adult sexually oriented business.
- k. The site shall be maintained daily in a condition that is free and clear of litter. All discarded sexual paraphernalia and/or packaging materials shall be placed in a locked dumpster.
- l. The use shall not create undue traffic, congestion or hazard, including vehicular and pedestrian movement.
- m. When reviewing site plan applications the planning board may impose reasonable restrictions for buffering, outdoor lighting, and landscaping and building aesthetics as provided in the 'Town of Brookline: Non-Residential Site Plan Regulations'.
- n. Such a use will be subject to all other federal, state statutes and local permitting requirements.

600.00 RESIDENTIAL-AGRICULTURAL DISTRICT

601.00 Location

The Residential-Agricultural District shall be:

- a. All areas of town not designated as the Industrial-Commercial District.

602.00 Uses Permitted

- a. Single dwelling unit dwellings, two dwelling unit dwellings.
- b. Churches, synagogues, parish houses, convents, day nurseries, kindergartens, and day care centers.
- c. Municipal buildings, schools, and institutions of higher learning.
- d. Recreation and community center buildings and grounds for games and sports.
- e. Farming and Forestry activities are permitted when incidental to primary residential use.
- f. Farm stands, provided that the stand is set back a minimum of 30 feet from abutting road right-of-way lines; the building area of the farm stand is not greater than two hundred (200) square feet; a minimum of two off-street parking spaces meeting the dimensional requirements of this Ordinance are provided; and the stand does not pose a threat to public health, safety and welfare. Year-round, permanent structures for the sale of farm products must receive Non-Residential Site Plan approval from the Planning Board.
- g. Manufactured housing in approved Manufactured Housing Districts subject to the provisions of Section 700.
- h. Any use injurious, obnoxious, or offensive to the neighborhood is prohibited.
- i. Telecommunication towers and co-location of telecommunication facilities on existing towers or structures which are in compliance with Section 1900 and subject to Planning Board review and approval under the Non-Residential Site Plan regulations.

602.01 Uses Permitted by Special Permit

- a. **Home businesses** shall be allowed by special permit, and pursuant to authority provided by RSA 674:21, the Planning Board is authorized to determine whether such special permit shall issue, after a hearing in which the Planning Board determines that the proposed use is capable of being carried out in a manner consistent with the standards set forth in Section 1700 of this ordinance. Applications to the Planning Board to such a special permit shall be made in the same manner and subject to the same approval requirements of an application for non-residential site plan approval, as identified in section 6.2.A, submission requirements for home businesses.
- b. **Bed and Breakfasts** shall be allowed by special permit, and pursuant to authority provided by RSA 674:21. The Planning Board is authorized to determine whether such special permit shall be issued, after a hearing in which the Planning board determines that the proposed use is capable of being carried out in a manner consistent with the standard set forth in Section 2400 (Bed and Breakfast) of this ordinance. Applications to the Planning Board for such a special permit shall be made in the same manner and subject to the same approval requirements of an application for

non-residential site plan approval, as identified in Section 6.2.B, submission requirements for Bed and Breakfasts.

603.00 Lot Requirements

603.01 Frontage. Every building lot shall have at least 200 feet of frontage except back lots.

603.02 Setbacks:

- a. Front. Each structure shall be setback at least 30 feet from the front lot line.
- b. Side and Rear. Each structure shall be at least 15 feet from side and rear lot lines. In the case of a corner lot, the side distance shall be increased to 30 feet on the side bordering the frontage.

603.03 Land Area. Each building lot shall have at least 88,000 contiguous square feet, excluding wetlands, water bodies and land in the 100-year floodplain.

603.04 Number of Dwelling Units. Only one dwelling unit shall be permitted per individual building lot, except as provided in Section 2000.00, Accessory Dwelling Units. A two-family dwelling unit shall require at least 176,000 contiguous square feet of land excluding wetlands water bodies and land in the 100-year floodplain.

603.05 Building Requirements.

1. Height: Except for structures not intended for human occupation (such as chimneys, water towers, and church spires), maximum building height is 35 feet, calculated from the average finished ground level adjoining the building at all exterior walls.
2. Square Footage: Any new dwelling unit shall contain at least 576 square feet of first floor living area and manufactured housing to have 320 square feet.
3. Accessory Building: Accessory Building of 100 square feet or less shall not require a building permit but shall be required to meet all setback requirements and Section 300.00, General Provisions.

603.06 Back Lots.

- a. Requires a minimum lot area of at least five (5) acres with a buildable area of at least 88,000 contiguous square feet of land excluding wetlands water bodies and land in the 100-year floodplain.
- b. A back lot requires minimum frontage of 30 feet.
- c. No building shall be erected closer than 100 feet from an existing public road.
- d. A two-family dwelling unit requires a minimum lot area of ten (10) acres with a buildable area of at least 176,000 contiguous square feet of land excluding wetlands water bodies and land in the 100-year floodplain.

610.00 LEFT INTENTIONALLY BLANK

C. Parcel Count Breakdown

Brookline Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	134	\$ 8,927,900
RESIDENTIAL LAND ONLY WITH CURRENT USE:	130	\$ 786,380
RESIDENTIAL LAND & BUILDING (not including current use):	1703	\$ 980,273,300
Median: \$ 572,000		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	66	\$ 41,944,675
MANUFACTURED HOUSING ON OWN LAND:	15	\$ 4,520,869
MANUFACTURED HOUSING ON LAND OF ANOTHER:	6	\$ 276,300
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	96	\$ 61,598,900
COMMERCIAL/INDUST. LAND ONLY (not including current use):	13	\$ 4,568,700
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	42	\$ 50,583,100
COMMERCIAL/INDUST. WITH CURRENT USE:	3	\$ 1,064,194
UTILITY:	1	\$ 12,060,300
TOTAL TAXABLE:	2209	\$ 1,166,604,618
TOTAL EXEMPT/NONTAXABLE:	153	\$ 42,265,300
TOTAL NUMBER OF PARCELS:	2362	
(TOTAL NUMBER OF CARDS):	2453	
PROPERTIES WITH VIEWS (included above):	14	
PROPERTIES WITH WATER FRONTAGE (included above):	34	
DRA CERTIFICATION YEAR:	2023	

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 3 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 and 2022 and an analysis of one paired sale or a property that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2021	.7781	2022	.6562
	2022	.6562	2023	.6196

To determine a trend factor for 2022 using the sales analysis, we took the difference between the 2021 and 2022 ratios (12.19), divided that number by the 2021 ratio of 77.81% which resulted in a positive trend factor of 15.67% or 1.31% per month.

To determine a trend factor for 2023 using the sales analysis, we took the difference between the 2022 and 2023 ratios (3.66), divided that number by the 2022 ratio of 65.62% which resulted in a positive trend factor of 5.58% or 0.47% per month.

The average of this analysis suggests a positive 0.89% per month trend.

<u>DRA Equalization Ratio Study</u>	<u>Year</u>	<u>Median Ratio</u>
	2021	76.4%
	2022	65.6%

To determine the trend factor for 2022 using the DRA figures, we took the difference between the 2021 and 2022 ratios (10.8), divided that number by the 2021 ratio of 76.4% which resulted in a positive trend factor of 14.14% or 1.18% per month.

We also analyzed 2023 qualified sales through 4/1/2023; however, as this analysis reflected only a portion of 2023, the ratio for the entire year doesn’t exist.

The average of this analysis suggests a positive 1.18% per month trend.

In addition, we completed a paired sales study which represents a trend from 2021 through 2022. Sales with known substantial changes between sales were not used.

Sale #	Map/Lot	Sale #1 Date/Price	Sale #2 Date/Price	Percent Change	Mos. Between Sales	% Per Month
1.	C-7-5	08/21 \$543,800	11/22 \$629,900	+15.83%	15	+1.06
2.	J-48-2	10/21 \$829,000	06/22 \$844,000	+1.81%	8	+0.23

The average of these two paired sales suggests a positive 0.65% per month trend.

Summary

The conclusions reached by each analysis suggest a market change of positive 0.89% to a positive 1.18% per month. However, most reliance was placed on our sales analysis results from 2022 to 2023 as that is where the bulk of the sales used occurred; as such, we reconciled at the 0.47% trend per month.

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>
Bedroom & Bathroom Data	<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

TOTAL STRUCTURAL POINTS COMPUTED	=	85
---	----------	-----------

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)

TOTAL STRUCTURAL POINTS INDEX = 97

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

SUB AREA IDS		ACTUAL AREAS	COST FACTOR ADJUSTMENT	EFFECTIVE AREA
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
TOTAL AREAS GROSS	=	3,576	EFFECTIVE =	2,281

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%
Good	28%
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%
Depreciated Bldg. Value =		93,528

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 1st 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

# Acres	Value
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

Map: 000R42

Lot: 000008

Sub: 000000 (1)

Card: 1 of 1 (2)

123 MOUNTAIN ROAD

ANYTOWN

Printed: 04/01/2023

OWNER INFORMATION (4)

DOE, JOHN

FQY.TCPG

3450 QWP VCR TQCF

CP1 VQY P.PJ 23456

SALES HISTORY (5)

Date	Book	Page	Type	Price	Grantor
03/12/2018	3587	2609	U151	525,000"	

PICTURE (8)

LISTING HISTORY (6)

09/21/20 ERHC
01/29/20 ERPM
04/02/19 ERPL
02/26/15 ERVL
01/09/15 INSP
01/17/08 DWRM

NOTES (7)

WHITE;TBHS=4 FULL, 2 HALF; DNP U 2 ENT/EOPF; NICE SETTING, VIEW;
ENDTN=STONE & CONCRETE. LAND=OWNER SAYS 252+ACRES RES-POND
IS AMENITY TO PROP;LOW POSTED BSMNT; DNP U FFF LIBRARY OR
OFFICE AS BEDROOMS;TQF=14; 36X22 BMU FLAT ROOF;4/19; EXTENSIVE
RENO ON-GOING; HQ, WAINSCOTTING, EXPOSED BEAMS, CUST DETAIL
FEAT, BLT INS, TILE BTHS/SHOWERS ETC;REMOVED TREES=UNOBS T VU;
UC=SOME FLRS/TRIM, KIT, MISC BTH FIX/PAINT,ELEC WORK, STAIRWAYS;
1/20; DNV1, PU AC, DECK, ENT, EST COMPLETE, RMVD UC;

EXTRA FEATURES VALUATION (9)

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	150	10 x 15	167	7.00	10	175	EST; SNOW
CARPORT WOOD	240	12 x 20	127	11.00	40	1,341	COND=DEPTH; DRT FLR
SHED-WOOD	144	12 x 12	171	10.00	60	1,477	ATT CARPORT
GARAGE-1 STY	1,800	36 x 50	69	30.00	70	26,082	
PATIO	200	10 x 20	140	7.00	70	1,372	EST; SNOW/BRICK
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	INT FS; IN BMU
						39,900	

CP1 VQY P ASSESSING OFFICE

Year	Building	Features	Land
2018	\$ 284,800	\$ 32,800	\$ 194,814
		Parcel Total: \$	512,414
2019	\$ 328,200	\$ 32,800	\$ 220,522
		Parcel Total: \$	581,522
2020	\$ 487,300	\$ 39,900	\$ 342,390
		Parcel Total: \$	869,590

LAND VALUATION (11)

Zone: RURAL	Minimum Acreage: 2.00	Minimum Frontage: 225	Site: VERY GOOD	Driveway: PAVED	Road: DIRT/GRAVEL							
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes	
IF RES	2,000 ac	83,000	E	100	110	95	100	90 -- ROLLING	100	78,100	0 N	78,100
IF RES	39,890 ac	x 2,500	X	58				90 -- ROLLING	100	52,100	0 N	52,100
FARM LAND	26,000 ac	x 2,500	X	58				90 -- ROLLING	100	33,900	66 N	7,514
UNMNGD OTHER	114,660 ac	x 2,500	X	58				90 -- ROLLING	100	149,600	33 N	5,076
UNMNGD OTHER	1,575,000 ft	x 40	E	100					100	63,000	0 N	0
VIEW *								MOUNTAINS/HILLS NEAR, PANORAMIC, FULL, EXTREME	100	61,800		61,800
JENNESS POND *								BEACH AND/OR LANDSCP, MAIN WATERBO85 -- MODERATE S	100	137,800	0	137,800
										576,300		342,390

*See 1.D.

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).*



OWNER (2)

PERMITS (5)

District	Percentage
(5)	
Notes	

Date	Permit ID	Permit Type
11/20/19	2019000256	RENOVATION
06/11/18	2018000097	RENOVATION

Base Rate:	RSA 88.00
Bldg. Rate:	1.4087
Sq. Foot Cost:	\$ 123.97

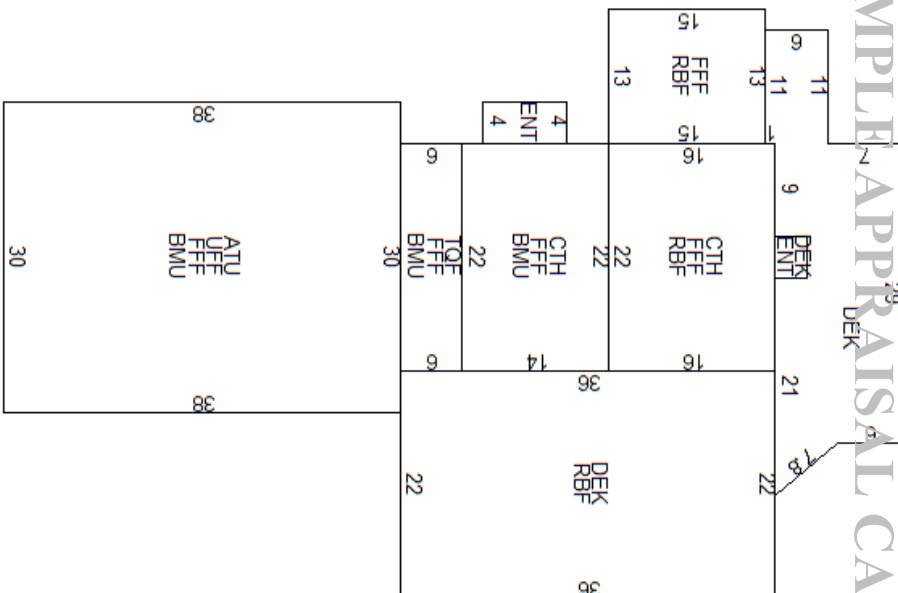
BUILDING SUB AREA DETAILS (7)

(9)

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

SAMPLE APPRAISAL CARD



- 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, 2023

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, 2023 thru Wednesday, June 22, 2023** (additional days may be added, if needed). You will not be able to make an appointment after **4:00 pm on June 17, 2023**. 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. 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 Anytown
Board of Selectmen
P.O. Box 123
Anytown, NH 01234

JOHN DOE
123 MAIN STREET
ANYTOWN, NH 01234

Map Lot Sub : 000000 000000 000000

Location : 123 MAIN ST

NOTICE OF PRELIMINARY ASSESSMENT VALUES - JUNE 19, 2023

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: townoftown** 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.**

- **Tuesday, July 11, 2023 between 8AM-4PM**
- **Wednesday, July 12, 2023 between 8AM-4PM**

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 our website at **www.avitarassociates.com/appointments** for details. **Please logon and schedule an appointment to ensure you are afforded the opportunity for review by 4:00 PM on FRIDAY, JUNE 23, 2023, as you will not be able to make an appointment after that date.** 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 an approximate 65%, 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: \$ 158,300

Buildings/Features: \$ 156,000

Total Parcel Value: \$ 314,300

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

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

DOW, JOHN('ICPG
145 MQWP VCR TQCF
ANYTOWN, NH 05345

Map Lot Sub : 000001 000001 000001

August 5, 2023

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 3/31/2023 were used in the preliminary analysis.

Sales that occurred between 10/1/2022 and 8/1/2023 were used in the final analysis. Sales after 3/31/2023 may not have been visited for verification. Vacant land sales were limited and therefore sales that occurred between 4/1/22 and 8/1/23 were used in the final analysis.

A total of 53 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.

Brookline 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	
1.230	00000B	000026	000000	02	1.97	R1	E	RSA	A	\$ 460,000	\$ 565,800	I	Q	EDGECOMB, JUDITH	\$ 338,600
									3,387		10/17/2022				
1.094	00000K	000046	000000	02	2.10	R1	E	RSA	B	\$ 318,000	\$ 348,000	I	Q	GILL, PETER JAMES	\$ 213,600
									1,229		10/18/2022				
1.003	00000C	000007	000005	02	1.84	R1	F	RSA	D	\$ 629,933	\$ 632,000	I	Q	GARGAN, JAMES A & KELL	\$ 389,100
									2,742		11/01/2022				
1.131	00000C	000021	000004	02	5.09	R1	G	RSA	D	\$ 861,400	\$ 974,100	I	Q	RAZZABONI HOME BUILDER	\$ 114,000
									4,537		11/01/2022				
0.965	00000D	000024	000000	02	1.86	R1	G	RSA	E	\$ 729,933	\$ 704,100	I	Q	HOMESTEAD CONSTRUCTION	\$ 193,300
									2,775		11/04/2022				
1.090	00000E	000038	000000	02	5.20	R1	E	RSA	D	\$ 640,000	\$ 697,300	I	Q	FICKETT, JONATHAN & PA	\$ 378,200
									3,602		11/08/2022				
1.023	00000J	000010	000000	02	3.67	R2	E	RMF	D	\$ 649,933	\$ 664,900	I	Q	GANOS, TIMOTHY J	\$ 462,600
									5,064		11/18/2022				
0.982	00000J	000039	000033	02	2.05	R1	F	RSA	D	\$ 574,000	\$ 563,900	I	Q	MCCAIGUE, FAMILY REV	\$ 343,100
									2,537		11/28/2022				
1.006	00000B	000032	000000	02	0.40	R1	E	RSA	A	\$ 237,000	\$ 238,400	I	Q	JACKSON, KYLE	\$ 180,100
									524		11/29/2022				
1.000	00000B	000060	000000	02	2.00	R1	D	RSA	A	\$ 310,000	\$ 310,000	I	Q	RC HOMES LLC	\$ 161,900
									995		12/02/2022				
1.102	00000C	000021	000008	02	1.88	R1	G	RSA	D	\$ 731,000	\$ 805,400	I	Q	RAZZABONI HOME BUILDER	\$ 104,800
									3,807		12/02/2022				
1.111	00000J	000017	000016	02	2.10	R1	E	RSA	C	\$ 397,533	\$ 441,800	I	Q	DELPAPA, LORI P	\$ 285,900
									2,080		12/09/2022				
1.004	00000J	000039	000034	02	1.89	R1	F	RSA	D	\$ 660,000	\$ 662,500	I	Q	VAN VEEN, CHRISTOPHER	\$ 401,800
									3,036		12/19/2022				
1.287	00000D	000082	000000	02	2.20	R1	E	RSA	C	\$ 470,000	\$ 605,100	I	Q	COOK, GARY M & SANDRA	\$ 366,300
									3,527		01/27/2023				
0.986	00000J	000033	000056	02	2.93	R1	F	RSA	D	\$ 719,933	\$ 709,500	I	Q	COLINBROOKE HOMES LLC	\$ 93,800
									3,061		02/28/2023				
1.086	00000E	000003	000012	02	1.84	R1	G	RSA	D	\$ 664,000	\$ 721,100	I	Q	HARLEY, ADAM	\$ 445,400
									3,869		03/02/2023				
0.962	00000G	000040	000002	02	1.88	R1	F	RSA	D	\$ 554,333	\$ 533,100	I	Q	MACHADO, LINDSAY M & J	\$ 327,200
									2,162		03/17/2023				
0.997	00000J	000041	000019	02	2.74	R1	E	RSA	D	\$ 729,000	\$ 726,500	I	Q	PATENAUDE CONSTRUCTION	\$ 89,800
									3,331		03/20/2023				
1.010	00000D	000020	000019	02	2.31	R1	F	RSA	D	\$ 600,000	\$ 606,100	I	Q	HALLETT FAMILY REVOCAB	\$ 338,900
									2,759		03/28/2023				
1.010	00000C	000004	000024	02	5.01	R1	G	RSA	D	\$ 869,200	\$ 877,900	I	Q	RAZZABONI HOME BUILDER	\$ 113,700
									3,962		03/30/2023				

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	
1.043	00000C	000010	000006	02	1.81	R1	F	RSA	C	\$ 535,000	\$ 558,100	I	Q	BELLAND, MARC P & DIAN	\$ 340,600
								2,674			03/31/2023				
0.982	00000D	000085	000000	02	0.88	R1	E	RSA	D	\$ 505,000	\$ 496,000	I	Q	MELIA, SEAN M & LAUREN	\$ 298,600
								2,495			03/31/2023				
1.006	00000E	000050	000004	02	2.47	R1	G	RSA	C	\$ 825,000	\$ 829,800	I	Q	RAC CLOSING SERVICES L	\$ 498,900
								3,591			04/06/2023				
0.979	00000F	000013	000000	02	5.70	R1	E	RSA	B	\$ 610,000	\$ 597,400	I	Q	LONEGAN, CRAIG W & LAU	\$ 324,600
								2,361			04/14/2023				
0.900	00000J	000039	000016	02	2.46	R1	F	RSA	D	\$ 935,000	\$ 841,600	I	Q	JOHNSTON, CHASE D REV	\$ 507,500
								3,804			04/21/2023				
0.983	00000D	000025	000001	02	2.07	R1	F	RSA	D	\$ 625,000	\$ 614,100	I	Q	BOUDREAU, DAVID & SAMA	\$ 372,500
								3,095			04/27/2023				
1.012	00000D	000024	000003	02	2.09	R1	G	RSA	D	\$ 777,400	\$ 786,400	I	Q	HOMESTEAD CONSTRUCTION	\$ 105,400
								3,309			05/03/2023				
0.993	00000D	000088	000001	02	2.01	R1	F	RSA	C	\$ 581,133	\$ 577,200	I	Q	SPARGO, GLENN R & LORN	\$ 333,600
								2,858			05/05/2023				
1.011	00000F	000015	000001	02	1.22	R1	F			\$ 235,000	\$ 237,500	I	Q	FINOCCHIARO FAM REV TR	\$ 473,100
											05/10/2023				
0.907	00000C	000058	000006	02	1.86	R1	E	RSA	E	\$ 600,000	\$ 544,000	I	Q	DVARECKAS, DEREK AND	\$ 334,300
								3,029			05/16/2023				
1.031	00000J	000033	000014	02	1.83	R1	F	RSA	D	\$ 575,000	\$ 592,700	I	Q	LEE, BEVERLY B	\$ 370,100
								3,150			05/18/2023				
0.988	00000C	000009	000010	02	2.04	R1	F	RSA	D	\$ 680,000	\$ 671,700	I	Q	COLINBROOKE INVESTMENT	\$ 0
								2,849			05/25/2023				
1.011	00000F	000137	000000	02	1.00	R1	E	RSA	C	\$ 399,000	\$ 403,300	I	Q	GRIEB, PAULA MARIE	\$ 251,900
								2,362			05/30/2023				
0.973	00000B	000084	000006	02	3.79	R1	F	RSA	C	\$ 481,533	\$ 468,600	I	Q	WILLIAMSON, THOMAS & K	\$ 286,500
								1,666			05/31/2023				
0.954	00000C	000009	000003	02	1.84	R1	E	RSA	D	\$ 655,000	\$ 624,600	I	Q	REVETRIA, TOMAS	\$ 375,700
								2,528			06/01/2023				
1.029	00000C	000010	000008	02	2.70	R1	F	RSA	C	\$ 475,000	\$ 488,900	I	Q	JOHNSON, JASON R	\$ 300,600
								2,201			06/01/2023				
0.965	00000D	000001	000025	02	1.35	R1	G	RSA	D	\$ 590,000	\$ 569,300	I	Q	HUTCHINSON, ROSS E & L	\$ 340,000
								2,233			06/01/2023				
0.970	00000D	000026	000004	02	3.35	R1	F	RSA	E	\$ 740,000	\$ 717,800	I	Q	ABZOCAY LIVING TRUST	\$ 426,500
								3,699			06/13/2023				
0.911	00000J	000061	000038	02	5.55	R1	F	RSA	C	\$ 605,000	\$ 551,200	I	Q	RUDD, JESSICA F	\$ 330,300
								2,220			06/14/2023				
1.029	00000C	000004	000021	02	1.85	R1	G	RSA	A	\$ 855,000	\$ 879,900	I	Q	SALONEK, DANIEL	\$ 233,000
											06/23/2023				
TAX STAMPS STATE 6,413 HOWEVER MLS INDICATES HOUSE 4,236															

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
0.946	00000J	000007	000002	02	1.85	R1	F	RSA	D	2,284	\$ 660,000	\$ 624,200 06/23/2023	I	Q	MELAAS, WESTON RANDALL	\$ 375,100
1.010	00000J	000025	000004	02	1.85	R1	F	RSA	D	3,867	\$ 700,000	\$ 706,800 06/26/2023	I	Q	WINTERS FAM REV TRUST	\$ 425,200
0.985	00000E	000003	000020	02	2.05	R1	G	RSA	D	3,533	\$ 689,933	\$ 679,700 06/27/2023	I	Q	SINCLAIR, JOHN A & SHA	\$ 416,800
0.954	00000F	000095	000000	02	0.50	R1	E	RSA	B	2,921	\$ 494,933	\$ 472,200 06/27/2023	I	Q	HARRIS REVOCABLE TRUST	\$ 302,600
0.930	00000F	000015	000006	02	1.22	R1	F	RSA	D	3,771	\$ 835,000	\$ 776,900 06/30/2023	I	Q	ALLANACH, MICHAEL E &	\$ 440,000
0.969	00000D	000026	000010	02	1.84	R1	F	RSA	D	3,204	\$ 700,000	\$ 678,100 07/03/2023	I	Q	JMF REALTY LLC	\$ 411,700
0.999	00000C IN CURRENT USE	000015	000003	02	1.85	CUUW	F				\$ 165,000	\$ 164,900 07/06/2023	V	Q	CHRYSTAL REV TRUST, RO	\$ 86,600
1.013	00000E	000022	000013	02	1.84	R1	F	RSA	D	2,457	\$ 532,000	\$ 539,000 07/13/2023	I	Q	BORNSTEIN, JESSICA	\$ 326,100
1.023	00000M	000002	000000	02	0.00	R1W	D	RSA	A	1,301	\$ 40,000	\$ 40,900 07/19/2023	I	Q	LEPINE, THOMAS & SANDY	\$ 42,800
0.971	00000K	000061	000001	02	1.20	R1	E	RSA	D	3,500	\$ 550,000	\$ 534,000 07/26/2023	I	Q	BELANGER, FAM REV LIVI	\$ 331,200
1.030	00000J	000033	000010	02	1.83	R1	F	RSA	C	3,004	\$ 600,000	\$ 618,200 07/27/2023	I	Q	HARRIS, BRENDHAN B	\$ 357,800
0.950	00000G	000039	000002	02	2.36	R1	F	RSA	D	2,586	\$ 620,000	\$ 588,700 07/28/2023	I	Q	DONNELLY, SHANE	\$ 358,000
0.959	00000G	000040	000003	02	1.87	R1	F	RSA	D	2,161	\$ 565,000	\$ 542,100 08/01/2023	I	Q	CLAYPOOL, AKASH & ME	\$ 340,900

Brookline 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	
528,700,000	00000F	000119	000000	02	4.02	R2	E	RSA	B	\$ 1	\$ 528,700	I	U	FAMILY/RELAT GRNTR/E	
								3,159			10/06/2022			WALBRIDGE, JOHN W & MI	\$ 339,100
1.205	00000F	000004	000002	01	1.10	CI	D			\$ 110,000	\$ 132,600	V	U	IMPROVED POST SALE	
	CLEARED;ADDED DW/SITE WORK ETC.										10/11/2022			MORAN, RUTH M FAM TRUS	\$ 108,300
773,200,000	00000F	000104	000020	02	1.22	R1	G	RSA	E	\$ 1	\$ 773,200	I	U	FAMILY/RELAT GRNTR/E	
								3,765			10/13/2022			TONER, ERICA R	\$ 456,000
618,600,000	00000D	000001	000030	02	1.24	R1	G	RSA	D	\$ 1	\$ 618,600	I	U	FAMILY/RELAT GRNTR/E	
								2,657			10/14/2022			DETELICH, SHANNON AND	\$ 378,000
1.814	00000K	000030	000000	02	1.20	R1	E	MHS	A	\$ 125,000	\$ 226,800	I	U	INSUF CNT MKT EXPOSUR	
	NOT ON MLS/GOOGLE PRIV SALE WITH UNKNOWN DETAILS E 963										10/14/2022			RIEDEL, ROBERT C REV T	\$ 113,900
621,600,000	00000J	000025	000007	02	2.98	R1	F	RSA	D	\$ 1	\$ 621,600	I	U	FAMILY/RELAT GRNTR/E	
								2,959			10/19/2022			FERDINAND, ANTHONY P	\$ 394,000
672,000,000	00000D	000026	000019	02	2.06	R1	F	RSA	D	\$ 1	\$ 672,000	I	U	FAMILY/RELAT GRNTR/E	
								3,384			10/20/2022			STOCKWELL, JASON T	\$ 403,700
620,800,000	00000G	000061	000023	02	2.18	R1	F	RSA	D	\$ 1	\$ 620,800	I	U	FAMILY/RELAT GRNTR/E	
								3,087			10/20/2022			NYE, TIMOTHY J & NANCY	\$ 378,200
531,200,000	00000D	000088	000016	02	2.60	R1	F	RSA	C	\$ 1	\$ 531,200	I	U	FAMILY/RELAT GRNTR/E	
								2,420			10/21/2022			OWENS, DANIEL P & IRIN	\$ 319,400
238,400,000	00000B	000032	000000	02	0.40	R1	E	RSA	A	\$ 1	\$ 238,400	I	U	FAMILY/RELAT GRNTR/E	
								524			10/27/2022			JACKSON, RAYMOND	\$ 180,100
0.903	00000D	000057	000004	02	4.96	R1	F	RSA	D	\$ 625,000	\$ 564,500	I	U	INSUF CNT MKT EXPOSUR	
	NOT ON MLS/GOOGLE PRIV SALE WITH UNKNOWN DETAILS 2,505										10/28/2022			RICH, RONALD E & LYNN	\$ 338,500
3.530	00000F	000031	000000	02	1.95	R1	E			\$ 50,000	\$ 176,500	I	U	FAMILY/RELAT GRNTR/E	
											11/03/2022			WHITCOMB, BARBARA L RE	\$ 152,700
475,500,000	00000B	000089	000000	02	0.99	R1	F	RSA	C	\$ 1	\$ 475,500	I	U	FAMILY/RELAT GRNTR/E	
								1,878			11/08/2022			LOCKE, RICHARD R & CLA	\$ 295,200
6,500,000	00000B	000092	000009	02	0.62	R1	E			\$ 1	\$ 6,500	V	U	FAMILY/RELAT GRNTR/E	
											11/08/2022			LOCKE, RICHARD R & CLA	\$ 3,900
504,300,000	00000K	000066	000021	02	2.08	R1	F	RSA	C	\$ 1	\$ 504,300	I	U	DIVORCE PRTY GRNTR/E	
								1,736			11/29/2022			HAGGERTY, JOSEPH & SAR	\$ 316,700
446,100,000	00000D	000018	000009	02	1.86	R1	F	RSA	C	\$ 1	\$ 446,100	I	U	FAMILY/RELAT GRNTR/E	
								1,911			12/01/2022			DROUIN, WILLIAM	\$ 256,300
382,700,000	00000F	000028	000000	02	3.60	R2	E	RMF	D	\$ 1	\$ 382,700	I	U	FAMILY/RELAT GRNTR/E	
								2,714			12/01/2022			RIENDEAU, ROBERT	\$ 291,000
800,000	00000F	000074	000000	02	0.30	R1	X			\$ 1	\$ 800	V	U	FAMILY/RELAT GRNTR/E	
											12/01/2022			RIENDEAU, ROBERT	\$ 500
586,300,000	00000F	000079	000000	02	2.20	R1	E	RSA	D	\$ 1	\$ 586,300	I	U	FAMILY/RELAT GRNTR/E	
								3,300			12/01/2022			ZIMMERMAN, GARY & KIRS	\$ 360,700
326,800,000	00000H	000032	000000	02	1.00	R1	E	RSA	A	\$ 1	\$ 326,800	I	U	FAMILY/RELAT GRNTR/E	
								995			12/01/2022			COREY, EDITH M	\$ 193,900

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	
1.130	00000M	000004	000000	02	0.00	R1W	D	RSA	A	\$ 38,933	\$ 44,000	I	U	INSUF CNT MKT EXPOSUR	
	NOT ON MLS/GOOGLE PRIV SALE WITH UNKNOWN DETAILS										1.115			LOZIER, FREDERICK J &	\$ 62,200
538,400,000	00000B	000031	000002	02	6.26	R1	D	RSA	A	\$ 1	\$ 538,400	I	U	FAMILY/RELAT GRNTR/E	\$ 335,900
								2.137			12/13/2022			KORN, JAKE & NICHOLE	
893,600,000	00000J	000004	000000	02	23.76	R1	F	RSA	C	\$ 1	\$ 893,600	I	U	FAMILY/RELAT GRNTR/E	\$ 532,500
								4.227			12/16/2022			THOMPSON, KEITH B & PA	
532,800,000	00000D	000012	000000	02	8.00	R1	F	RSA	C	\$ 1	\$ 532,800	I	U	FAMILY/RELAT GRNTR/E	\$ 328,600
								2.329			12/19/2022			REIMERS & SMITH REV TR	
559,100,000	00000G	000061	000012	02	2.68	R1	F	RSA	D	\$ 1	\$ 559,100	I	U	FAMILY/RELAT GRNTR/E	\$ 339,700
								2.536			12/20/2022			MICELI, ANTHONY J & CH	
528,700,000	00000F	000119	000000	02	4.02	R2	E	RSA	B	\$ 1	\$ 528,700	I	U	FAMILY/RELAT GRNTR/E	\$ 339,100
								3.159			01/05/2023			WALBRIDGE, MIRIAM N RE	
367,900,000	00000G	000051	000000	02	14.57	R1	H	RSA	C	\$ 1	\$ 367,900	V	U	BOUNDARY ADJUSTMT	\$ 831,700
								5.574			01/10/2023			CHANDLER, BENNET R	
563,800,000	00000F	000064	000008	02	2.85	R1	F	RSA	E	\$ 1	\$ 563,800	I	U	FAMILY/RELAT GRNTR/E	\$ 337,800
								2.510			01/12/2023			HANSEN, FREDERICK C RE	
658,800,000	00000G	000005	000007	02	1.89	R1	F	RSA	D	\$ 1	\$ 658,800	I	U	FAMILY/RELAT GRNTR/E	\$ 393,800
								3.109			01/18/2023			CHERIAN, SANJAY	
637,300,000	00000H	000025	000000	01	0.41	CI	D	CGS	A	\$ 1	\$ 637,300	I	U	FINANCIAL CO GRNTR/E	\$ 324,000
								1.569			01/18/2023			RGGS REALTY LLC	
575,800,000	00000K	000060	000001	02	1.85	R1	E	RSA	D	\$ 1	\$ 575,800	I	U	FAMILY/RELAT GRNTR/E	\$ 350,000
								2.974			01/23/2023			MCPHERSON, CHRISTOPHER	
1.950	00000H	000036	000000	02	2.06	R1	X			\$ 2,667	\$ 5,200	V	U	BOUNDARY ADJUSTMT	\$ 4,900
											01/26/2023			NISSITISIT RIVER LAND	
162,542	00000H	000042	000000	02	13.21	R2	E	RMF	B	\$ 2,667	\$ 433,500	I	U	BOUNDARY ADJUSTMT	\$ 236,200
								2.753			01/26/2023			VILLAGE BROOK LLC	
433,500,000	00000H	000042	000000	02	13.21	R2	E	RMF	B	\$ 1	\$ 433,500	I	U	BOUNDARY ADJUSTMT	\$ 236,200
								2.753			01/26/2023			VILLAGE BROOK LLC	
482,500,000	00000D	000033	000000	02	3.10	R1	D	RSA	D	\$ 1	\$ 482,500	I	U	FAMILY/RELAT GRNTR/E	\$ 292,300
	TRUST							2.148			02/02/2023			HODGSON, JAN M	
56,500,000	00000M	000006	000000	02	0.00	R1W	D	RSA	A	\$ 1	\$ 56,500	I	U	FAMILY/RELAT GRNTR/E	\$ 78,800
								1.027			02/06/2023			OLAUSEN, THEA M.	
740,200,000	00000C	000007	000002	02	5.56	R1	F	RSA	D	\$ 1	\$ 740,200	I	U	FAMILY/RELAT GRNTR/E	\$ 431,700
								3.180			02/27/2023			EGAN, MICHAEL P & CHRI	
37,200,000	00000D	000062	000000	02	7.83	EX-M	X			\$ 1	\$ 37,200	V	U	FAMILY/RELAT GRNTR/E	\$ 22,300
											03/01/2023			FESSENDEN HEIRS, OD	
37,200,000	00000D	000062	000000	02	7.83	EX-M	X			\$ 1	\$ 37,200	V	U	FAMILY/RELAT GRNTR/E	\$ 22,300
											03/01/2023			MORSE, ROGER & BEQUITA	
533,800,000	00000D	000055	000007	02	1.83	R1	F	RSA	C	\$ 1	\$ 533,800	I	U	FAMILY/RELAT GRNTR/E	\$ 332,900
								2.509			03/06/2023			DESPPRES, WILLIAM P & S	

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	
513,600.000	00000F	000022	000003	02	4.48	R1	E	RSA	A	\$1	\$513,600	I	U	FAMILY/RELAT GRNTR/E SANTUCCIO, DAVID & THE	\$301,500
								2,512			03/06/2023				
1.632	00000D	000062	000000	02	7.83	EX-M	X			\$22,800	\$37,200	V	U	GOVMT AGENCY GRNTR/E FESSENDEN REALTY COMPA	\$22,300
											03/07/2023				
487,900.000	00000B	000085	000002	02	2.14	R1	E	RSA	D	\$1	\$487,900	I	U	FAMILY/RELAT GRNTR/E JACKSON FAMILY REV TRU	\$303,100
								2,703			03/08/2023				
296,800.000	00000H	000026	000000	01	1.00	R1	E	RSA	A	\$1	\$296,800	I	U	FAMILY/RELAT GRNTR/E SALSIBURY, DAVID	\$172,600
								970			03/09/2023				
216,300.000	00000H	000028	000000	01	0.20	R1	E	RSA	A	\$1	\$216,300	I	U	FAMILY/RELAT GRNTR/E SALSIBURY, DAVID	\$132,200
								716			03/09/2023				
1.141	00000D	000024	000007	02	3.01	R1	G			\$162,533	\$185,400	V	U	INSUF CNT MKT EXPOSUR	
	NOT ON MKT/GOOGLE PRIV SALE WITH UNKNOWN DETAILS1										03/10/2023			HOMESTEAD CONSTRUCTION	\$108,000
901,800.000	00000F	000104	000012	02	1.22	R1	G	RSA	E	\$1	\$901,800	I	U	DIVORCE PRTY GRNTR/E CROSS, JOHN J	\$535,400
								4,863			03/20/2023				
994,500.000	00000K	000085	000002	02	4.89	R1	E	RSA	C	\$1	\$994,500	I	U	FAMILY/RELAT GRNTR/E SPEIR, PAUL J & LORIAN	\$596,700
								4,815			03/20/2023				
371,200.000	00000F	000039	000000	02	11.12	R2	E	RSA	C	\$1	\$371,200	I	U	FAMILY/RELAT GRNTR/E MATTSON, KENNETH & WHI	\$225,500
	PROBATE										03/21/2023				
578,900.000	00000H	000033	000000	02	19.00	R1	E	RSA	E	\$1	\$578,900	I	U	FAMILY/RELAT GRNTR/E COREY JR, CHARLES E	\$385,300
								2,693			03/23/2023				
601,200.000	00000C	000009	000004	02	1.90	R1	E	RSA	D	\$1	\$601,200	I	U	FAMILY/RELAT GRNTR/E CIANCI, DAVID J & ALEX	\$368,500
								2,474			03/28/2023				
422,900.000	00000B	000031	000008	02	6.70	R1	D	RSA	A	\$1	\$422,900	I	U	FAMILY/RELAT GRNTR/E COTE, BRYAN	\$250,900
								1,318			03/31/2023				
541,200.000	00000B	000065	000001	02	6.89	R2	D	RMF	D	\$1	\$541,200	I	U	FAMILY/RELAT GRNTR/E RICH, CLIFFORD A & JOA	\$364,100
	LIFE ESTATE DEED										04/03/2023				
650,300.000	00000D	000020	000023	02	1.84	R1	F	RSA	D	\$1	\$650,300	I	U	FAMILY/RELAT GRNTR/E VALL, MARC & MOLLY H	\$396,200
								3,240			04/03/2023				
396,400.000	00000G	000046	000000	02	15.28	CUUH	E			\$1	\$396,400	V	U	FAMILY/RELAT GRNTR/E FESSENDEN JR, DAVID W	\$212,800
											04/03/2023				
517,500.000	00000K	000027	000000	02	2.20	R1	E	RSA	C	\$1	\$517,500	I	U	FAMILY/RELAT GRNTR/E FESSENDEN JR, DAVID W	\$315,200
								3,456			04/03/2023				
772,700.000	00000C	000058	000001	02	14.77	R1	E	RSA	C	\$1	\$772,700	I	U	FAMILY/RELAT GRNTR/E CERRATO, DOMINIC & ANN	\$497,300
								4,376			04/06/2023				
1.350	00000E	000003	000007	02	2.93	R1	G			\$150,000	\$202,500	V	U	INSUF CNT MKT EXPOSUR	
	NOT ON MLS/GOOGLE ETC. PRIV SALE WITH UNKNOWN DETS										04/06/2023			FEDERAL HILL PROPERTIE	\$111,000
1.006	00000E	000050	000004	02	2.47	R1	G	RSA	C	\$825,000	\$829,800	I	U	FINANCIAL CO GRNTR/E BAKER III, WENDELL HAY	\$498,900
								3,591			04/06/2023				
716,100.000	00000H	000075	000003	02	1.22	R1	G	RSA	D	\$1	\$716,100	I	U	FAMILY/RELAT GRNTR/E BOLUSANI, UDAY KIRAN &	\$477,800
								3,036			04/06/2023				

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	
624,600,000	00000C	000009	000003	02	1.84	R1	E	RSA	D	\$1	\$624,600	I	U	DIVORCE PRITY GRNTR/E REVETRIA, TOMAS & CATH	\$375,700
771,600,000	00000G	000061	000006	02	4.77	R1	F	RSA	E	\$1	\$771,600	I	U	FAMILY/RELAT GRNTR/E DUDLEY, ROBERT P & LOR	\$471,000
598,800,000	00000G	000043	000000	02	1.91	R1	E	RSA	D	\$1	\$598,800	I	U	FAMILY/RELAT GRNTR/E DESROCHERS, ANN H	\$342,800
662,100,000	00000B	000084	000009	02	3.67	R1	F	RSA	D	\$1	\$662,100	I	U	FAMILY/RELAT GRNTR/E JOHNSON, ELI	\$407,800
434,000,000	00000D	000092	000008	02	1.83	R1	F	RSA	D	\$1	\$434,000	I	U	FAMILY/RELAT GRNTR/E MORAN, THOMAS F & RUTH	\$247,400
989,700,000	00000E	000003	000004	02	2.51	R1	G	RSA	B	\$1	\$989,700	I	U	FAMILY/RELAT GRNTR/E MORAN, THOMAS F & RUTH	\$574,200
213,900,000	00000E	000003	000024	02	14.17	CUUH	G			\$1	\$213,900	V	U	FAMILY/RELAT GRNTR/E MORAN, RUTH M FAMILY R	\$130,500
1,131	00000J	000013	000009	02	2.16	R1	E	RSA	D	\$430,000	\$486,200	I	U	INSUF CNT MKT EXPOSUR DEFELLY FAMILY Y TRUST,	\$295,100
1,153	00000D	000024	000004	02	2.80	R1	G			\$160,000	\$184,400	V	U	INSUF CNT MKT EXPOSUR HOMESTEAD CONSTRUCTION	\$104,900
307,124	00000J	000024	000003	02	1.55	R1	H	RSA	D	\$2,667	\$819,100	I	U	FAMILY/RELAT GRNTR/E PALDINO III, DONALD R	\$549,700
431,000,000	00000B	000061	000000	02	1.60	R1	D	RSA	A	\$1	\$431,000	I	U	FAMILY/RELAT GRNTR/E HANSEN, LAUREL	\$279,000
203,500,000	00000M	000025	000000	02	0.57	R1	E	MHS	A	\$1	\$203,500	I	U	FAMILY/RELAT GRNTR/E PARLIAROS, IOANNIS	\$109,200
288,400,000	00000C	000046	000000	02	11.86	CUUW	F			\$1	\$288,400	V	U	FAMILY/RELAT GRNTR/E GOLAS, ROBIN	\$159,600
678,200,000	00000E	000009	000011	02	3.75	R1	F	RSA	C	\$1	\$678,200	I	U	FAMILY/RELAT GRNTR/E GOLAS, ROBIN	\$417,400
773,400,000	00000D	000055	000036	02	1.22	R1	G	RSA	D	\$1	\$773,400	I	U	FAMILY/RELAT GRNTR/E AULBACH, JEFFREY M & L	\$470,400
1,474	00000D	000026	000010	02	1.84	R1	F	RSA	D	\$460,000	\$678,100	I	U	FORECLOSURE FLAHERTY, THOMAS	\$411,700
1,224	00000B	000084	000002	02	3.67	R1	F	RSA	D	\$550,000	\$673,200	I	U	INSUF CNT MKT EXPOSUR SOLETSKY, PHILIP A	\$419,400
752,600,000	00000D	000052	000043	02	1.85	R1	F	RSA	C	\$1	\$752,600	I	U	DEED TO QUIET TITLE HEGARTY, CHRISTOPHER &	\$465,300
639,000,000	00000D	000024	000005	02	1.93	R1	G	RSA	D	\$1	\$639,000	I	U	DEED TO QUIET TITLE HOMESTEAD CONSTRUCTION	\$105,000
354,400,000	00000K	000050	000000	02	1.80	R1	E	RSA	B	\$1	\$354,400	I	U	FAMILY/RELAT GRNTR/E PHAM, BICH NGOC	\$230,500
	ALSO LN DLORD TENANT ETC;									1,619	05/22/2023				

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	
85,100,000	00000K	000050	00000B	02	0.00	R1	E	MHS	A	\$1	\$85,100	I	U	NO STAMP PER DEED	
								784			05/22/2023			FAIRLANE MOBILE HOME S	\$500
85,100,000	00000K	000050	00000B	02	0.00	R1	E	MHS	A	\$1	\$85,100	I	U	FAMILY/RELAT GRNTR/E	
	ALSO LNDLORD TENANT ETC;							784			05/22/2023			PHAM, BICH NGOC	\$500
1,248	00000B	000092	000001	02	2.60	R1	F	RSA	C	\$235,000	\$293,300	I	U	ESTATE SALE/FDCY COV	
								1,693			05/26/2023			NELSON, KENT R & DONNA	\$258,600
0,753	00000C	000021	000010	02	1.88	R1	G	RSA	D	\$805,000	\$606,100	I	U	IMPRVMT U/C AT ASMT	
	HOUSE WAS NOT COMPLETE ON 4/1/23 AND HA UC ETC; SALE							4,145			05/31/2023			RAZZABONI HOME BUILDER	\$104,800
471,600,000	00000K	000052	000000	02	3.00	R1	E	RSA	B	\$1	\$471,600	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							2,207			05/31/2023			MURRAY, STEPHEN J & LI	\$295,800
625,400,000	00000G	000004	000001	02	3.41	R2	E	RSA	E	\$1	\$625,400	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							3,712			06/02/2023			PEREIDA, JODY E & DAVI	\$376,200
0,756	00000D	000024	000005	02	1.93	R1	G	RSA	D	\$845,000	\$639,000	I	U	IMPRVMT U/C AT ASMT	
	HOUSE AS NOT COMPLETE AND HAD A UC ON 4/1/23 ETC; SA							3,346			06/07/2023			BECKER HOLDING CO LLC	\$105,000
686,600,000	00000D	000057	000013	02	3.27	R1	F	RSA	D	\$1	\$686,600	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							3,616			06/09/2023			RAMIREZ, ALWINT & DON	\$417,000
2,291	00000E	000022	000000	02	3.72	R2	E	RSA	E	\$166,333	\$381,000	I	U	FAMILY/RELAT GRNTR/E	
	FAMILY/ALREADY LIVING IN THE HOME ETC;							2,809			06/12/2023			QUIMBY, LORING	\$283,500
1,365	00000F	000022	000000	02	12.96	R2	E	RSA	C	\$425,000	\$580,000	I	U	LNDLRD/TENANT SALE	
	LANDLORD TENANT SALE, NEW OWNERS ALREADY LIVING I							2,188			06/20/2023			QUELETTE, ROLAND G	\$332,100
0,698	00000D	000024	000001	02	1.85	R1	G	RSA	D	\$845,000	\$589,900	I	U	IMPRVMT U/C AT ASMT	
	HOUSE WAS NOT COMPLETE ON 4/23 AND HAD A UC ETC.							3,340			06/23/2023			CONOTE LLC	\$104,700
613,800,000	00000D	000009	000002	02	2.75	R1	F	RSA	D	\$1	\$613,800	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							3,291			06/26/2023			EARL, JONATHON D	\$372,400
572,000,000	00000K	000055	000001	02	2.00	R1	E	RSA	B	\$1	\$572,000	I	U	FAMILY/RELAT GRNTR/E	
								3,072			06/28/2023			GLOW, NORMA J. REV TRU	\$351,300
572,000,000	00000K	000055	000001	02	2.00	R1	E	RSA	B	\$1	\$572,000	I	U	FAMILY/RELAT GRNTR/E	
	BACK TO TRUST ETC;							3,072			06/28/2023			GLOW, DEAN A	\$351,300
334,500,000	00000B	000083	000002	02	2.91	R1	D	RSA	A	\$1	\$334,500	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							1,184			07/05/2023			KORN, III ARTHUR O & K	\$203,400
583,700,000	00000B	000083	000003	02	2.91	R1	D	RSA	C	\$1	\$583,700	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							2,546			07/05/2023			KORN, KATHLEEN M	\$374,200
642,900,000	00000H	000016	000004	02	8.63	R1	D	RSA	D	\$1	\$642,900	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							2,990			07/05/2023			LAPRADE, KATHY J	\$392,300
626,900,000	00000H	000130	000003	02	1.38	R1	G	RSA	D	\$1	\$626,900	I	U	FAMILY/RELAT GRNTR/E	
	TRUST							2,475			07/05/2023			APRIL, CHARLES H &	\$379,800
739,600,000	00000H	000079	000009	02	4.14	R2	E	RSA	D	\$1	\$739,600	I	U	FAMILY/RELAT GRNTR/E	
	TRUST/FAMILY							3,432			07/11/2023			GAGNON, DEREK S & KIMB	\$492,100
754,800,000	00000J	000041	000009	02	1.85	R1	F	RSA	D	\$1	\$754,800	I	U	FAMILY/RELAT GRNTR/E	
								3,184			07/11/2023			STEIN, LAUREN M	\$481,600

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	
0.648	00000D	000072	000000	01	8.50	CI	D	CWH	B	\$ 900,000	\$ 583,600	I	U	MPC-CAN SELL SEPRITLY	\$ 343,600
	INC. TWO LOTS D-72 AND 73; NOT ON M.L.S./PRIV SALE/COMPLI 5,763										07/14/2023			SUNNY TIME REALTY CORP	
0.605	00000D	000073	000000	01	1.28	CI	D	COF	A	\$ 900,000	\$ 544,600	I	U	MPC-CAN SELL SEPRITLY	\$ 401,200
	INC. TWO LOTS D-72 AND 73; NOT ON M.L.S./PRIV SALE/COMPLI 3,966										07/14/2023			SUNNY TIME REALTY CORP	
592,400.000	00000G	000057	000000	02	3.00	R1	F	RSA	C	\$ 1	\$ 592,400	I	U	FAMILY/RELAT GRNTR/E	\$ 370,100
	TRUST										07/18/2023			TONNEBERGER JR, ROBERT	
513,600.000	00000F	000056	000001	02	1.84	R1	F	RSA	C	\$ 1	\$ 513,600	I	U	FAMILY/RELAT GRNTR/E	\$ 306,100
	TRUST										07/24/2023			CURRAN, MATTHEW J & NI	
1.432	00000K	000023	000001	01	1.84	CI	D	COF	A	\$ 450,000	\$ 644,400	I	U	ESTATE SALE/FDCY COV	\$ 544,000
	SUCCESSOR TRUSTEE SOLD, APPEARS EXTREMELY BLW MK 2,004										07/27/2023			BOURASSA, REV TRUST OF	

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*.

Brookline
2.00 ACRE UNDEVELOPED

Annual Trend: 5.64% < 04/01/23 > 0.00%	Acreage Discount Minimum Acreage: 10.00	Excess Foot Frontage: \$250.00
Site Acreage: 2.000	Acreage Discount Maximum Acreage: 250.00	
Est. Excess Acreage Value: \$5,000	Acreage Discount Maximum Percentage: 75.00%	

Location	Sale		Zn	Acres	Excess Ac Value	Excess FF Value	Site Value	Nbhd	Site	DWay	Road	Topo	Cond	Indicated Site Value
Map Lot Sub	Date/Days	Price/Adjusted												
14 HILLSIDE DR	05/12/22	\$176,000	02	2.928	\$4,176	\$0	\$180,635	1.10	1.00	1.00	1.00	0.95	1.00	\$172,856
000001 000033 000056	324	\$184,811	UNDEVELOPED/WOODDED AT SALE: ORIGINAL LIST WAS \$159,000 - 6 DOM											
8 WRIGHT RD	09/29/22	\$168,533	02	1.854	\$0	\$0	\$173,325	1.20	1.05	1.00	1.00	0.95	1.00	\$144,799
00000D 000024 000001	184	\$173,325	CLEARED AT SALE=ADJ											

Average Indicated Site Value: \$158,828
Median Indicated Site Value: \$158,828

THE 2.00 ACRE UNDEVELOPED SITE WAS DETERMINED TO BE \$159,000 (ROUNDED). THE RESULTS INDICATE A UNDEVELOPED/WOODS FACTOR OF 0.88 (\$159,000/\$200,000 (DEVELOPED SITE)=0.795/0.90 (UNDEVELOPED DRIVEWAY FACTOR).

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))
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
Site Value = Adjusted Sale Price - Excess Ac Value - Excess FF Value
Indicated Site Value = Site Value / Nbhd / Site / Dway / Road / Topo / Cond

Brookline

2.00 ACRE DEVELOPED SITE

Annual Trend: 5.64% < 04/01/23 > 0.00%
 Building Base Year/Depreciation: 2023/1.30
 Est. Building Square Foot Cost: \$138.00

Site Acreage: 2.000
 Est. Excess Acreage Value: \$5,000
 Excess Foot Frontage: \$250.00

Acreage Discount Minimum Acreage: 10.00
 Acreage Discount Maximum Acreage: 250.00
 Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale Date/Days	Price/Adjusted Zn	Bidg Rate	Year Built	Condt	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	
						Age	Other															
46 HOOD RD 00000B 000026 000000	10/17/22	\$460,000	02	1.0124	1983	2.50	21	0	3,387	\$373,829	\$11,700	0.000	\$0	\$0	\$86,270	1.00	1.00	1.00	0.95	0.95	1.00	\$95,590
2 HOLLS LN 00000D 000057 000035	09/09/22	\$539,933	02	1.0446	1996	2.50	17	0	3,233	\$386,824	\$3,000	0.550	\$2,613	\$0	\$164,516	1.10	1.00	1.00	1.00	0.95	0.95	\$165,717
42 PEPPERELL RD 00000H 000129 000001	07/29/22	\$400,000	02	1.2298	1975	2.00	18	2	1,791	\$243,164	\$5,300	0.100	\$450	\$0	\$166,291	1.00	1.00	1.00	1.00	0.95	1.00	\$175,043
1 SO SPAULDING BRK I 00000C 000010 000006	03/31/23	\$535,000	02	1.1027	1986	2.00	16	0	2,674	\$341,804	\$8,300	0.000	\$0	\$0	\$184,979	1.10	1.00	1.00	1.00	1.00	0.95	\$177,013
116 NO MASON RD 00000C 000058 000005	09/16/22	\$505,000	02	1.0365	2000	2.00	13	5	3,097	\$363,248	\$2,600	0.000	\$0	\$0	\$154,524	1.00	1.00	1.00	0.95	0.90	1.00	\$180,730
11 GILSON RD 00000F 000015 000003	09/16/22	\$570,000	02	1.0986	2004	2.00	12	1	2,894	\$381,713	\$2,700	0.000	\$0	\$0	\$202,938	1.10	1.00	1.00	1.00	1.00	1.00	\$184,489
22 WESTVIEW RD 00000D 000057 000020	07/29/22	\$650,000	02	1.0784	1995	2.00	14	0	3,580	\$458,185	\$8,400	1.000	\$4,750	\$0	\$203,373	1.10	1.00	1.00	1.00	1.00	1.00	\$184,885
4 MCINTOSH RD 00000E 000009 000012	05/02/22	\$635,000	02	1.1487	1997	2.00	13	0	3,144	\$433,598	\$14,900	1.800	\$8,550	\$0	\$210,724	1.10	1.05	1.00	1.00	0.95	1.00	\$192,047
34 WESTVIEW RD 00000D 000020 000019	03/28/23	\$600,000	02	1.1918	1996	2.00	13	0	2,759	\$394,778	\$900	0.310	\$1,395	\$0	\$203,298	1.10	1.00	1.00	1.00	0.95	1.00	\$194,544
6 POPE RD 00000F 000064 000004	09/27/22	\$564,000	02	1.0915	2001	2.00	12	0	2,767	\$366,771	\$5,800	0.100	\$475	\$0	\$207,164	1.10	1.00	1.00	1.00	0.95	1.00	\$198,243
17 PIGEON HILL RD 00000E 000003 000008	08/01/22	\$729,000	02	1.3138	2002	1.50	9	0	2,968	\$489,681	\$14,900	0.000	\$0	\$0	\$251,792	1.20	1.05	1.00	1.00	1.00	1.00	\$199,835
5 WALLACE BROOK R 000001 000030 0001-2	05/16/22	\$559,000	02	1.2397	1988	2.00	16	0	2,357	\$338,715	\$6,400	2.130	\$9,053	\$31,900	\$200,573	1.10	1.00	0.95	1.00	0.95	1.00	\$202,038
4A AVERILL RD 000001 000041 000019	03/20/23	\$729,000	02	1.1647	2022	2.50	1	0	3,331	\$530,033	\$3,000	0.741	\$3,520	\$0	\$193,799	1.00	1.00	1.00	1.00	0.95	1.00	\$203,999
27 MILFORD ST 00000F 000077 000000	05/16/22	\$365,000	02	1.2129	1910	2.00	27	0	1,507	\$184,137	\$3,800	0.010	\$50	\$0	\$195,061	1.00	1.00	1.00	1.00	0.95	1.00	\$205,327
303 ROUTE 13 00000B 000060 000000	12/02/22	\$310,000	02	1.2809	1940	1.00	12	0	995	\$154,775	\$1,300	0.000	\$0	\$0	\$159,673	0.90	1.00	0.95	1.00	0.90	1.00	\$207,502
23 COUNTRYSIDE DR 00000C 000004 000023	06/01/22	\$790,000	02	1.2152	2021	2.50	3	0	3,582	\$582,672	\$3,000	0.000	\$0	\$0	\$241,438	1.20	1.00	1.00	1.00	0.95	1.00	\$211,788
75 PEPPERELL RD 00000K 000054 000001	07/28/22	\$650,000	02	1.1122	1998	2.00	13	0	3,421	\$456,809	\$6,000	0.000	\$0	\$0	\$211,999	1.00	1.00	1.00	1.00	1.00	1.00	\$211,999
46 CLEVELAND HILL R 00000G 000030 000002	08/31/22	\$475,000	02	1.3208	1975	1.50	13	0	1,657	\$262,759	\$15,600	0.000	\$0	\$0	\$212,275	1.00	1.05	1.00	1.00	0.95	1.00	\$212,807
26 WEST HILL RD 000001 000034 000023	05/27/22	\$625,000	02	1.2300	1994	2.00	14	0	2,919	\$426,105	\$3,000	0.000	\$0	\$0	\$225,737	1.10	1.00	1.00	1.00	0.95	1.00	\$216,016
72 RUSSELL HILL RD 00000G 000040 000002	03/17/23	\$554,333	02	1.1701	2018	2.50	7	0	2,162	\$324,669	\$0	0.000	\$0	\$0	\$230,949	1.10	1.00	1.00	1.00	0.95	1.00	\$221,004
*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																						

2.00 ACRE DEVELOPED SITE

Location Map Lot Sub	Sale		Bldg Rate	Year Built	Depreciation		Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Ac Value	Excess FF Value	Residual Value	Nhbd Site	Dway Road	Topo Cond	Indicated Site Value			
	Date/Days	Price/Adjusted Zn			Age	Other														
4 BALDWIN DR 000001 000041 000007	05/13/22 323	\$651,000 02 \$683,491	1.3294	2016	2.50	9	0	2,582	\$431,055	\$9,400	0.000	\$0	\$0	\$243,036	1.10	1.00	1.00	0.95	1.00	\$232,570

Average Indicated Improved Site Value: \$193,961

Median Indicated Improved Site Value: \$199,835

BASED ON THE SALES NOTED ABOVE, THE 2 ACRE DEVELOPED SITE VALUE WAS DETERMINED TO BE \$200,000 (ROUNDED).

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 / Nhdb / 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

2.00 ACRE DEVELOPED SITE

Brookline

RESIDENTIAL BUILDING SQ FT COST

Annual Trend: 5.64% < 04/01/23 > 0.00%
 Building Base Year/Depreciation: 2023/1.30
 Buildable Site Value: \$200,000

Site Acreage: 2.000
 Est. Excess Acreage Value: \$5,000
 Excess Foot Frontage: \$250.00

Acreage Discount Minimum Acreage: 10.00
 Acreage Discount Maximum Acreage: 250.00
 Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale		Zn	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		
10 WRIGHT RD	08/24/22	\$740,000	02	1.20	1.00	1.00	1.00	0.95	1.00	\$228,000	\$3,000	\$29	\$0	\$534,127	1.2882	2021	2.50	3	0	2,776	\$153,98
00000D 000024 000002	220	\$765,156																			
11 MOSHER DR	05/16/22	\$500,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$3,000	\$1,093	\$0	\$311,630	1.0925	1994	2.50	17	0	2,951	\$116,46
00000D 000088 000015	320	\$524,723																			
11 WILDWOOD DR	08/17/22	\$750,000	02	1.30	1.05	1.00	1.00	0.90	0.95	\$233,415	\$5,600	\$0	\$0	\$537,292	1.2106	2017	2.50	8	0	3,791	\$127,25
00000I 000024 000003	227	\$776,307																			
14 HILLSIDE DR	02/28/23	\$719,933	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$3,000	\$4,176	\$0	\$507,317	1.1797	2022	2.50	1	0	3,061	\$141,91
00000I 000033 000056	32	\$723,493																			
15 GILSON RD	06/13/22	\$655,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$7,500	\$0	\$0	\$468,054	1.1476	2005	2.00	10	0	3,399	\$133,33
00000F 000015 000005	292	\$684,554																			
2 WILDWOOD DR	05/17/22	\$640,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$0	\$13,140	\$0	\$449,407	1.1215	1996	2.00	13	0	2,975	\$154,82
00000G 000061 000005	319	\$671,547																			
27 DUPAW GOULD RD	06/17/22	\$660,000	02	1.10	1.05	1.00	1.00	0.95	1.00	\$219,450	\$7,900	\$0	\$0	\$462,021	1.1879	1998	2.00	13	0	3,320	\$134,66
00000E 000012 000004	288	\$689,371																			
27 PIGEON HILL RD	03/02/23	\$664,000	02	1.20	1.00	1.00	1.00	0.95	1.00	\$228,000	\$15,000	\$0	\$0	\$424,078	1.0195	2002	2.00	12	0	3,869	\$122,17
00000E 000003 000012	30	\$667,078																			
3 BALDWIN DR	08/25/22	\$655,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$3,000	\$0	\$0	\$465,165	1.1712	2022	2.50	1	0	3,035	\$132,18
00000I 000041 000011	219	\$677,165																			
3 DUNBAR DR	05/17/22	\$535,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$1,900	\$0	\$0	\$350,471	1.2123	1991	2.00	14	1	2,373	\$143,33
00000D 000055 000018	319	\$561,371																			
33 COUNTRYSIDE DR	09/16/22	\$741,800	02	1.20	1.00	1.00	1.00	0.95	1.00	\$228,000	\$0	\$0	\$0	\$536,381	1.2114	2022	2.50	1	0	3,780	\$118,32
00000C 000021 000009	197	\$764,381																			
35 COUNTRYSIDE DR	12/02/22	\$731,000	02	1.20	1.00	1.00	1.00	0.95	1.00	\$228,000	\$3,000	\$0	\$0	\$513,555	1.1057	2022	2.50	1	0	3,807	\$123,23
00000C 000021 000008	120	\$744,555																			
38 LAUREL CREST DR	12/19/22	\$660,000	02	1.10	1.05	1.00	1.00	0.95	1.00	\$219,450	\$4,400	\$0	\$0	\$446,654	1.2052	1997	2.00	13	0	3,036	\$140,31
00000I 000039 000034	103	\$670,504																			
39 WEST HILL RD	06/15/22	\$844,000	02	1.10	1.10	1.00	1.00	0.95	1.00	\$229,900	\$54,200	\$713	\$0	\$597,007	1.2906	1988	2.00	16	0	3,961	\$139,03
00000I 000048 000002	290	\$881,820																			
4 CROSS RD	09/22/22	\$415,000	02	0.90	1.00	1.00	1.00	0.95	0.95	\$162,450	\$1,000	\$0	\$0	\$263,798	1.2844	1987	2.00	16	0	1,648	\$148,37
00000K 000002 000007	191	\$427,248																			
40 LAUREL CREST DR	11/28/22	\$574,000	02	1.10	1.05	1.00	1.00	0.95	1.00	\$219,450	\$6,700	\$238	\$0	\$358,610	1.1208	1995	2.00	14	0	2,537	\$146,65
00000I 000039 000033	124	\$584,998																			
41 WEST HILL RD	06/30/22	\$780,000	02	1.10	1.10	1.00	1.00	0.95	1.00	\$229,900	\$27,400	\$95	\$0	\$555,750	1.2268	1987	2.00	16	0	3,585	\$150,43
00000I 000048 000003	275	\$813,145																			
44 HOOD RD	06/30/22	\$445,000	02	1.00	1.00	1.00	0.95	0.95	1.00	\$180,500	\$25,200	\$1,344	\$0	\$256,865	1.3756	2003	2.00	12	0	1,540	\$137,79
00000B 000026 000002	275	\$463,909																			
5 DUNBAR DR	08/15/22	\$615,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$8,800	\$6,175	\$0	\$412,787	1.0302	1994	2.00	14	0	3,546	\$131,39
00000D 000055 000019	229	\$636,762																			
50 TAYLOR DR	08/26/22	\$480,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$3,000	\$9,405	\$0	\$274,764	1.1628	1996	2.50	17	0	2,402	\$118,52
00000G 000061 000018	218	\$496,169																			

*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 BUILDING SQ FT COST

Location	Sale		Adj Site			Features		Excess Ac		Excess FF Bldg Residual		Bldg		Year		Depreciation		Bldg		Indicated	
Map Lot Sub	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft	Value
53 MILFORD ST	08/05/22	\$437,200	02	1.00	1.00	0.95	1.00	0.95	1.00	\$180,500	\$2,900	\$12,825	\$0	\$257,121	1.2657	2000	2.00	13	0	1,626	\$143.60
00000F 000008 000000	239	\$453,346																			
56 OLD MILFORD RD	09/08/22	\$492,533	02	1.00	1.00	0.95	1.00	0.95	1.00	\$180,500	\$1,600	\$11,733	\$0	\$314,302	1.1305	1990	2.00	14	0	2,064	\$156.63
00000F 000022 000004	205	\$508,135																			
7 MOSHER DR	05/16/22	\$560,000	02	1.10	1.05	0.98	1.00	0.95	0.95	\$204,308	\$5,600	\$2,700	\$0	\$375,082	1.1368	1995	2.00	14	0	2,426	\$158.14
00000D 000088 000017	320	\$587,690																			
7 WESTVIEW RD	09/01/22	\$595,000	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$5,500	\$12,018	\$0	\$387,973	1.1719	1996	2.00	13	0	3,374	\$112.78
00000D 000057 000027	212	\$614,491																			
70 RUSSELL HILL RD	08/31/22	\$490,000	02	1.10	1.00	0.95	1.00	0.95	1.00	\$198,550	\$0	\$0	\$0	\$307,577	1.1697	2018	2.50	7	0	2,164	\$130.66
00000G 000040 000001	213	\$506,127																			
8 KEMP DR	11/01/22	\$629,933	02	1.10	1.00	1.00	1.00	0.95	1.00	\$209,000	\$0	\$0	\$0	\$435,631	1.2174	2017	2.50	8	0	2,742	\$141.85
00000C 000007 000005	151	\$644,631																			

Average Indicated Square Foot Value: \$136.84
Median Indicated Square Foot Value: \$138.41

THE RESIDENTIAL COST PER SQUARE FOOT WAS DETERMINED TO BE \$138 (ROUNDED).

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 BUILDING SQ FT COST

Brookline

MULTI-FAMILY SQ FT COST

Annual Trend: 5.64% < 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: \$200,000		Excess Foot Frontage: \$250.00		Acreage Discount Maximum Percentage: 75.00%	

Location	Sale		Zn	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		
73 AVERILL RD	11/18/22	\$649,933	02	1.00	1.00	1.00	1.00	0.95	1.00	\$190,000	\$23,200	\$7,933	\$0	\$442,257	0.87/65	1979	2.00	20	0	5,064	\$124.55
000001 000010 000000	134	\$663,390																			

Average Indicated Square Foot Value: \$124.55

Median Indicated Square Foot Value: \$124.55

THE MULTI-FAMILY (RMF) COST PER SQUARE FOOT WAS DETERMINED TO BE \$125 (ROUNDED).

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

MULTI-FAMILY SQ FT COST

Brookline

SINGLE WIDE MH SQ FT COST

Annual Trend: 5.64% < 04/01/23 > 0.00%

Building Base Year/Depreciation: 2023/3.00

Buildable Site Value: \$200,000

Site Acreage: 2.000

Est. Excess Acreage Value: \$5,000

Excess Foot Frontage: \$250.00

Acreage Discount Minimum Acreage: 10.00

Acreage Discount Maximum Acreage: 250.00

Acreage Discount Maximum Percentage: 75.00%

Location	Sale										Adj Site	Features	Excess Ac	Excess FF	Bldg Residual	Bldg	Year	Depreciation			Bldg	Indicated
Map Lot Sub	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft Value
17 WHITTEN ROAD	08/12/22	\$225,000	02	1.00	1.05	1.00	1.00	0.95	1.00	\$199,500	\$2,700	-\$25,000		\$0	\$55,866	0.87/67	1965	2.00	45	0	1,004	\$115.40
MILFRD SALE01 00SWM	232	\$233,066 ACREAGE ADJUSTMENT=FRAC TIONAL ACREAGE																				

Average Indicated Square Foot Value: \$115.40

Median Indicated Square Foot Value: \$115.40

THE SINGLE-WIDE MOBILE HOME COST PER SQUARE FOOT WAS DETERMINED TO BE \$115 (ROUNDED). THIS MOBILE HOME IS SITUATED ON 0.36 ACRES IN MILFORD, NH. MOBILE HOME SALES IN THE AREA ON THEIR OWN PRIVATE LOT ARE EXTREMELY LIMITED, THEREFORE THIS SALE WAS RELIED ON AS A GOOD INDICATOR OF MARKET VALUE. AS THERE WERE NO DOUBLE-WIDE SALES IN THE AREA, THE SAME \$115/SQ FT WAS USED, ALBEIT USING LESS DEPREICATION ON THE DOUBLE-WIDES (2.5) VERSUS SINGLE-WIDES (3) AS TYPICALLY INDICATED.

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

SINGLE WIDE MH SQ FT COST

Brookline
CONDOMINIUM AMENITY

Annual Trend: 5.64% < 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						
19B DEERWOOD DRIV	07/22/22	\$353,000 02	\$231,800	\$600	\$0	\$0	\$0	\$134,400
AMHRST SALE01 OCON	253	\$366,800						

Average Indicated Value: \$134,400

Median Indicated Value: \$134,400

THE AMENITY VALUE FOR CONDOMINIUMS WAS DETERMINED TO BE \$134,000 (ROUNDED). AS CONDOMINIUM SALES ARE LIMITED IN BROOKLINE NH, I SEARCHED SURROUNDING AREAS FOR SIMILAR STYLE (2 UNIT) CONDOMINIUMS AND THIS CONDO IN AMHERST WAS THE MOST SIMILAR TO THE (3) TWO-UNIT CONDOMINIUMS IN BROOKLINE. THIS AMENITY WILL BE USED FOR THE 271 ROUTE 13 CONDOMINIUMS (2-UNITS), 288 ROUTE 13 CONDOMINIUMS (2-UNITS) AND THE 4 STEAM MILL HILL ROAD CONDOMINIUMS (2-UNITS).

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

Brookline
HUTCHINSON HILLS AMENITY

Annual Trend: 5.64% < 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						
19 AMES RD 00000D 000001 000011	07/06/22 269	\$600,000 02 \$624,940	\$350,000	\$2,700	\$0	\$0	\$223,600	\$48,640
21 AMES RD 00000D 000001 000012	07/07/22 268	\$627,000 02 \$652,965	\$419,000	\$5,700	\$0	\$0	\$223,600	\$4,665
14 AMES RD 00000D 000001 000019	08/26/22 218	\$600,000 02 \$620,211	\$381,200	\$3,700	\$0	\$0	\$224,600	\$10,711

Average Indicated Value:

\$21,339

Median Indicated Value:

\$10,711

THE HUTCHINSON HILLS AMENITY WAS DETERMINED TO BE \$10,000.

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

Brookline
LAKE POTANIPO

Annual Trend: 5.64% < 04/01/23 > 0.00%

Location	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Waterfront Residual	WF Feet	WF Ft Fctr	WF Axs	WF Lctn	WF Topo	WF Cond	Indicated WF Value
	Map Lot Sub	Date/Days	Price/Adjusted Zn												
4 LAKE OUTLET ROAD	07/07/22		\$787,500 02	\$297,500	\$2,400	\$0	\$0	\$151,300	\$368,912	100	1.00	1.35	1.00	1.00	\$273,268
AMHRSST SALE02 0000	268		\$820,112												
ACTUAL SALE PRICE WAS \$875,000, 10% SALE PRICE ADJUSTMENT IS LOCATIONAL/WF DIFFERENCE IN AMHERST COMPARED T															
Water Body: LAKE POTANIPO															
39 BROADWAY	08/29/22		\$401,400 02	\$178,300	\$3,000	\$0	\$0	\$102,100	\$131,335	40	0.54	1.10	1.00	0.90	\$245,670
AMHRSST SALE01 0000	215		\$414,735												
ACTUAL SALE PRICE WAS \$446,000, 10% SALE PRICE ADJUSTMENT IS LOCATIONAL/WF DIFFERENCE IN AMHERST COMPARED T															
Water Body: LAKE POTANIPO															

Average Indicated Waterfront Value: \$259,469

Median Indicated Waterfront Value: \$259,469

THE BASE WATERFRONT VALUE FOR LAKE POTANIPO WAS DETERMINED TO BE \$260,000 AND THEN SITE SPECIFIC ADJUSTMENTS ARE MADE FOR THE AMOUNT OF LINEAR FRONTAGE, ACCESS, LOCATION AND TOPOGRAPHY. THERE WERE NO RECENT SALES ON LAKE POTANIPO. THEREFORE, TWO SALES IN AMHERST ON BABOOSIC LAKE WERE RELIED UPON. BABOOSIC LAKE, WHILE BEING LARGER (~228 ACRES, 10' AVERAGE DEPTH, 26' MAX DEPTH) THAN LAKE POTANIPO (~136-ACRES, 12' AVERAGE DEPTH, 27' MAX DEPTH) APPEAR TO BE SIMILAR QUALITY. FURTHERMORE, LAKE POTANIPO IS MORE PRIVATE DUE TO ABOUT HALF THE LAKE BEING UNDEVELOPED/VACANT. HAVING SAID THAT TO ACKNOWLEDGE THE POTENTIAL FOR LOCATIONAL DIFFERENCES, I ADJUSTED THE SALE PRICES DOWN 10%.

Values:

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

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

Indicated WF Value = WF Residual Value / WF FF Fctr / WF Axs / WF Lctn / WF Topo / WF Cond

LAKE POTANIPO

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	+25 to +900, depending on how extensive the use
Cost to Develop (CTD)	Varies – determined by field review
Current Use Wetlands	-90 (10 Land Condition)
In-Law Apartment or 2 Family	+0% (100 Land Condition)
3-4 Family Dwelling	+0% (100 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) 5 with wet/shape issues
Not Buildable (NBS w/XFOB)	-75% (25 Land Condition)
Power Line/Easement (PLE/ESMNT)	Varies – dependent upon severity, typically, -5% to -10%
ROW Across Lot to Access Another	Varies – dependent upon access characteristics, typically -5% to -10%
Shared Driveway/Access (SHDW)	-5% or greater dependent on size & impact
Topography (TOPO)	Varies – dependent upon severity
Undeveloped Driveway	-10% (90 Site Modifier)
Undeveloped Land – Cleared Lot	-7% (93 Site Modifier)
Undeveloped Land – Wooded Lot	-12% (88 Site Modifier)

On properties with multiple adjustments, the total land condition may vary to account for all the site-specific adjustments.

Building Adjustments

Close to Road (CTR)	-5%
This adjustment is applied to homes that are abnormally close to the road.	
Common Wall (CW)	-2%
This adjustment is applied to condominiums where units share a common wall.	
Dirt Basement (DB)	-1% or greater depending on severity.
Layout and Design (LOD)	-10%
This adjustment is typically applied to homes where the main domicile is above a garage.	
Lease/Restrictions (LEASE/RSTR)	-56%
This adjustment is applied to the 22 cabins that are situated on the land of Melendy Pond Authority and have unique lease/restrictions in place.	
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.	
Wall Height (WH)	-1% to -3% 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.

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 20, 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 3 days from 7/11/2023 to 7/13/2023 and resulted in 105 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.

SECTION 9

A. CALIBRATION TECHNIQUE

**B. FINAL STATISTICAL
ANALYSIS & TESTING**

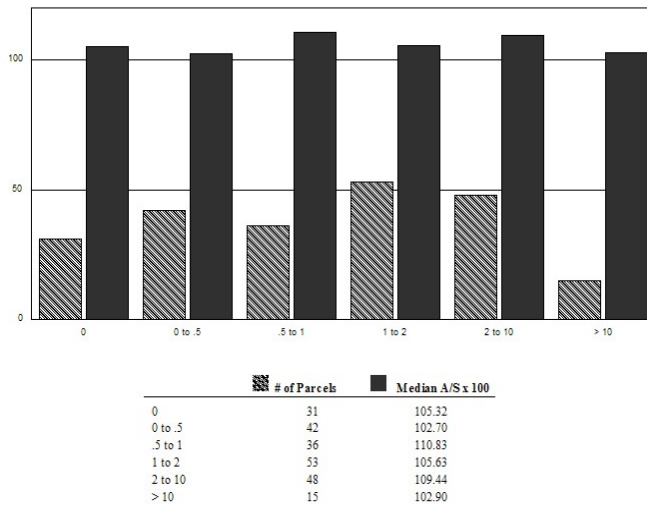
C. FINAL VALUATION TABLES

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.

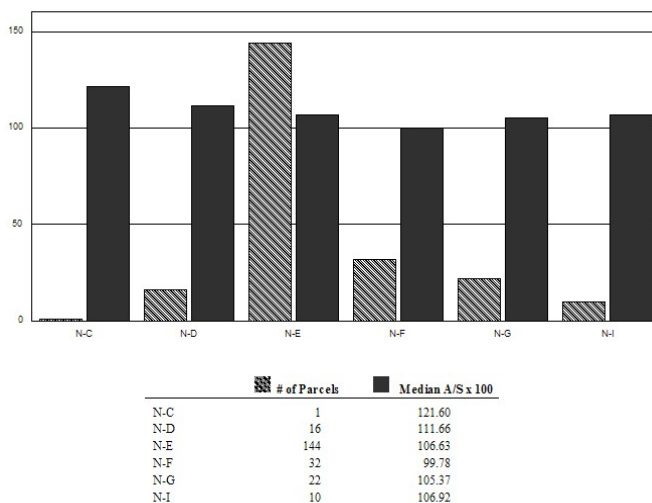
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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:

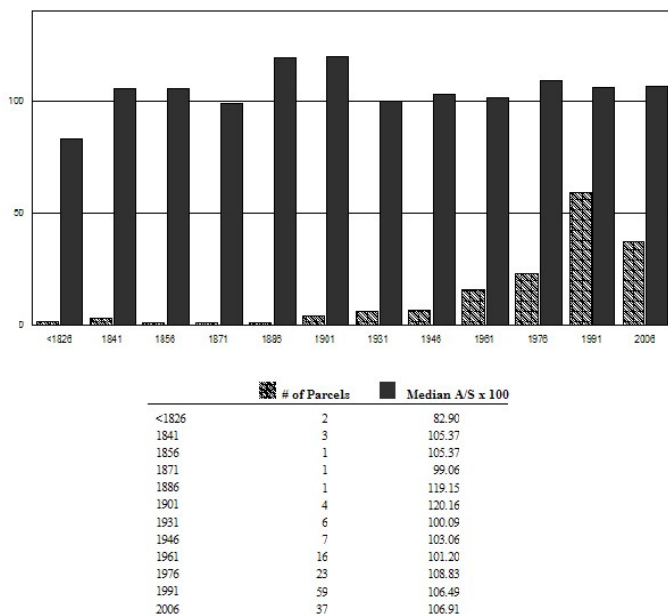


The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



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.

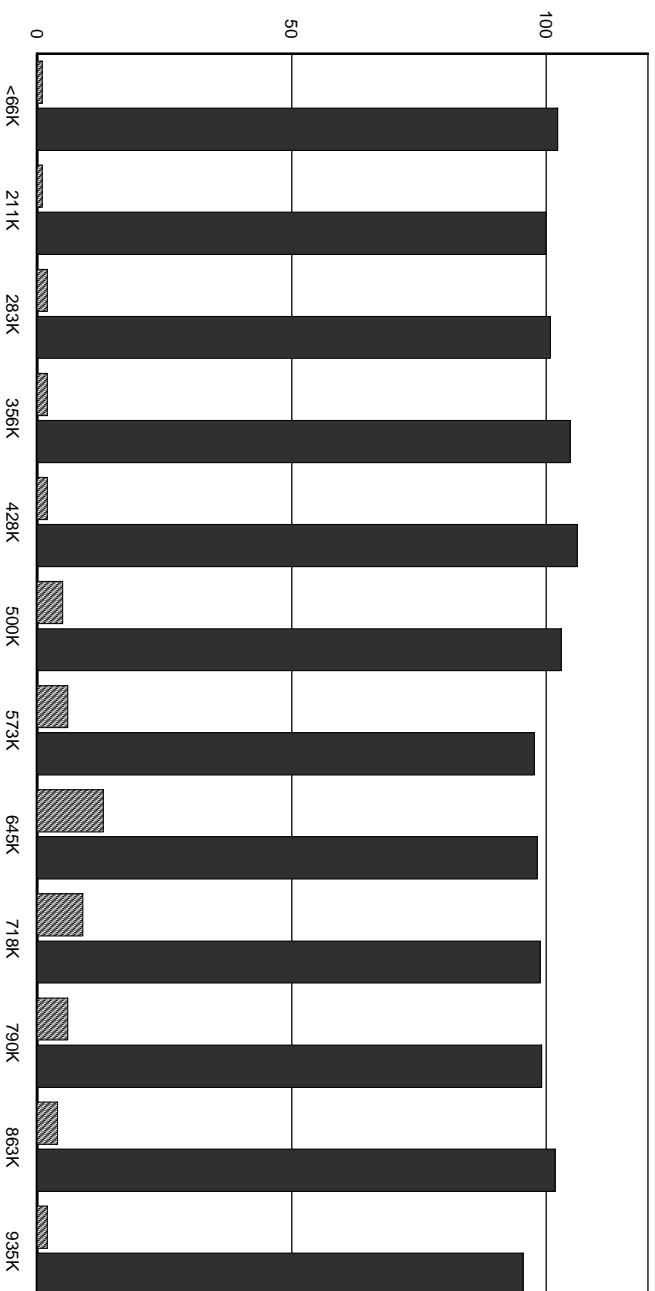
SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results
Brookline -- 08/04/2023

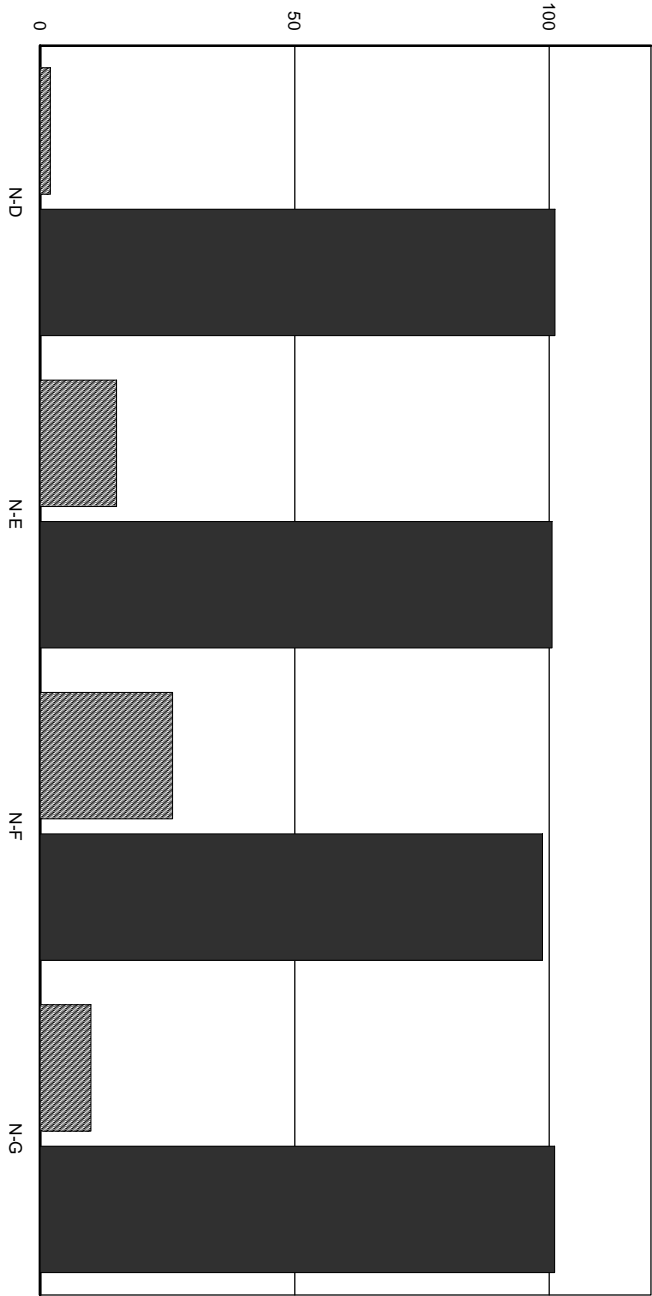
Sales Analysis Statistics			
Number of Sales:	53	Mean Sales Ratio:	1.0093
Minimum Sales Ratio:	0.9001	Median Sales Ratio:	1.0000
Maximum Sales Ratio:	1.2874	Standard Deviation:	0.0700
Aggregate Sales Ratio:	1.0052	Coefficient of Dispersion:	4.4821
		Price Related Differential:	1.0041
Sales Analysis Criteria			
Sold: 10/01/2022 - 08/01/2023	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: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES	Water Body: ANY		
Filter By Current: NO			

Brookline:Median A/S Ratio by Sale Price



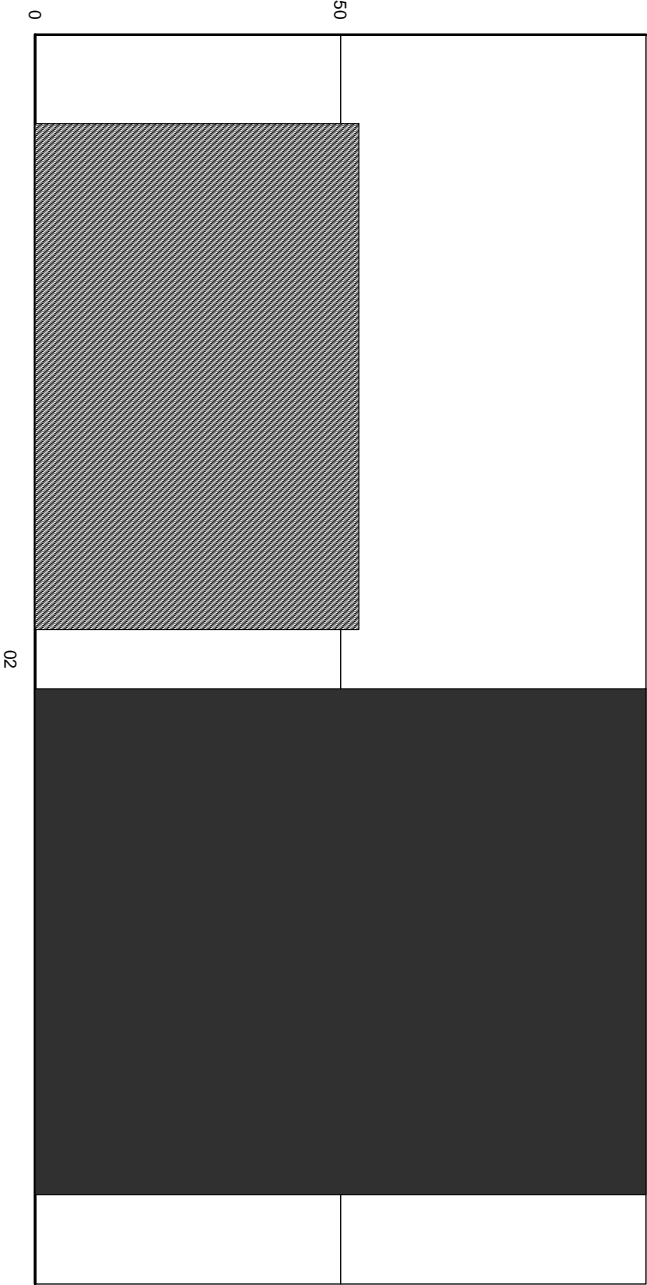
		# of Parcels	Median A/S x 100
<66K	<= \$65,948	1	102.25
211K	\$138,370 to \$210,790	1	99.94
283K	\$210,791 to \$283,211	2	100.83
356K	\$283,212 to \$355,632	2	104.72
428K	\$355,633 to \$428,053	2	106.11
500K	\$428,054 to \$500,474	5	102.93
573K	\$500,475 to \$572,895	6	97.65
645K	\$572,896 to \$645,316	13	98.26
718K	\$645,317 to \$717,737	9	98.78
790K	\$717,738 to \$790,158	6	99.10
863K	\$790,159 to \$862,579	4	101.75
935K	\$862,580 to \$935,000	2	95.51
		53	

Brookline:Median A/S Ratio by Neighborhood



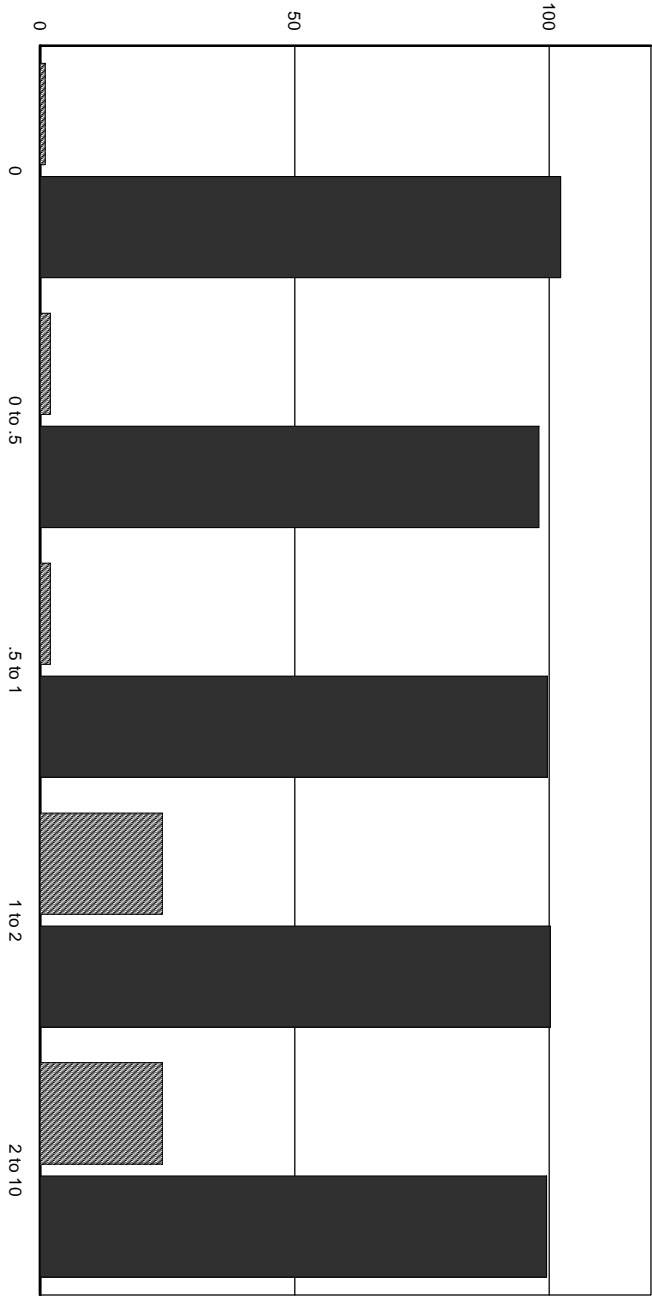
	# of Parcels	Median A/S x 100
N-D	2	101.13
N-E	15	100.59
N-F	26	98.67
N-G	10	101.08
	53	

Brookline:Median A/S Ratio by Zone



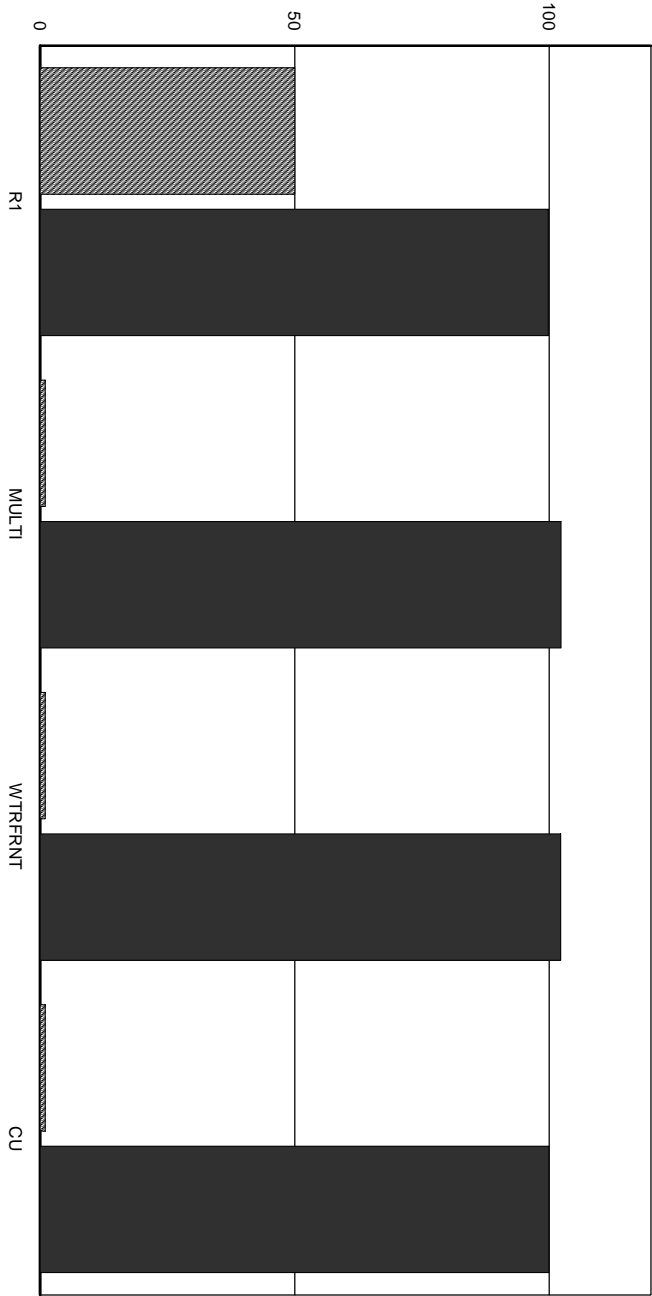
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
02	RESIDENTIAL/AGRICU	53
53		100.00

Brookline:Median A/S Ratio by Acreage



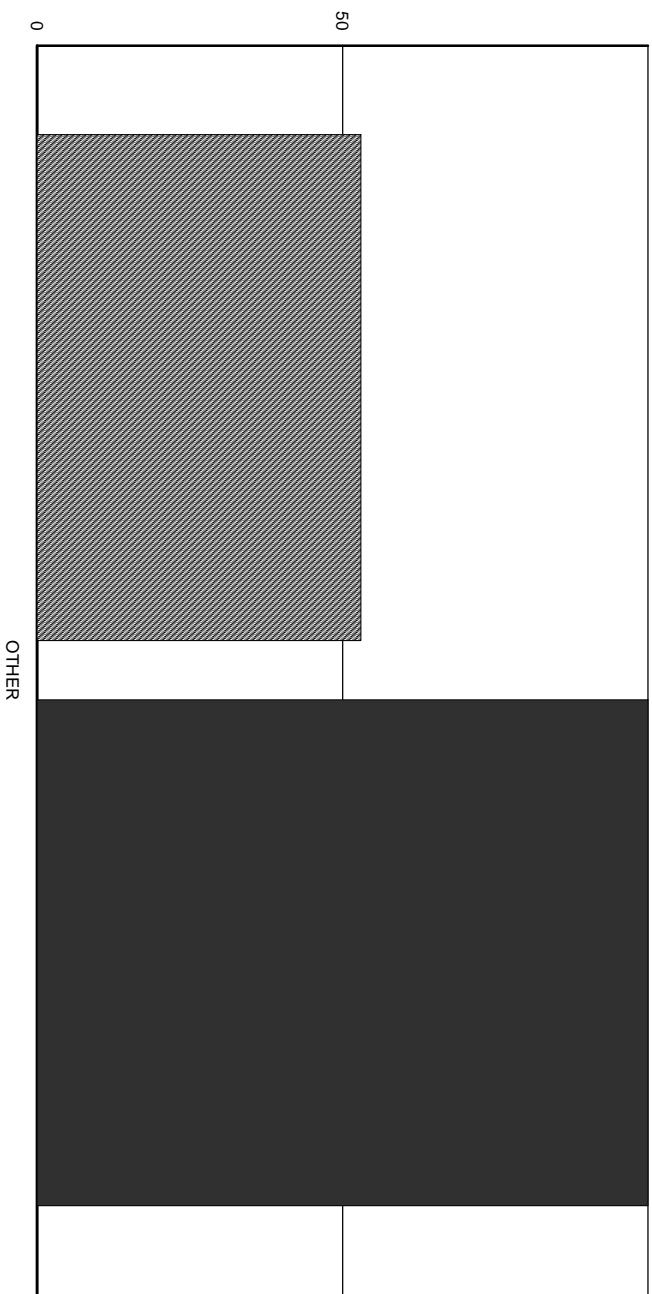
	# of Parcels	Median A/S x 100
0	1	102.25
0 to .5	2	98.00
.5 to 1	2	99.65
1 to 2	24	100.16
2 to 10	24	99.49
	53	

Brookline:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	50	99.83
MULTI	1	102.30
WTRFRNT	1	102.25
CU	1	99.94
	53	

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



	<div></div> # of Parcels	<div></div> Median A/S x 100
OTHER	53	100.00
	53	

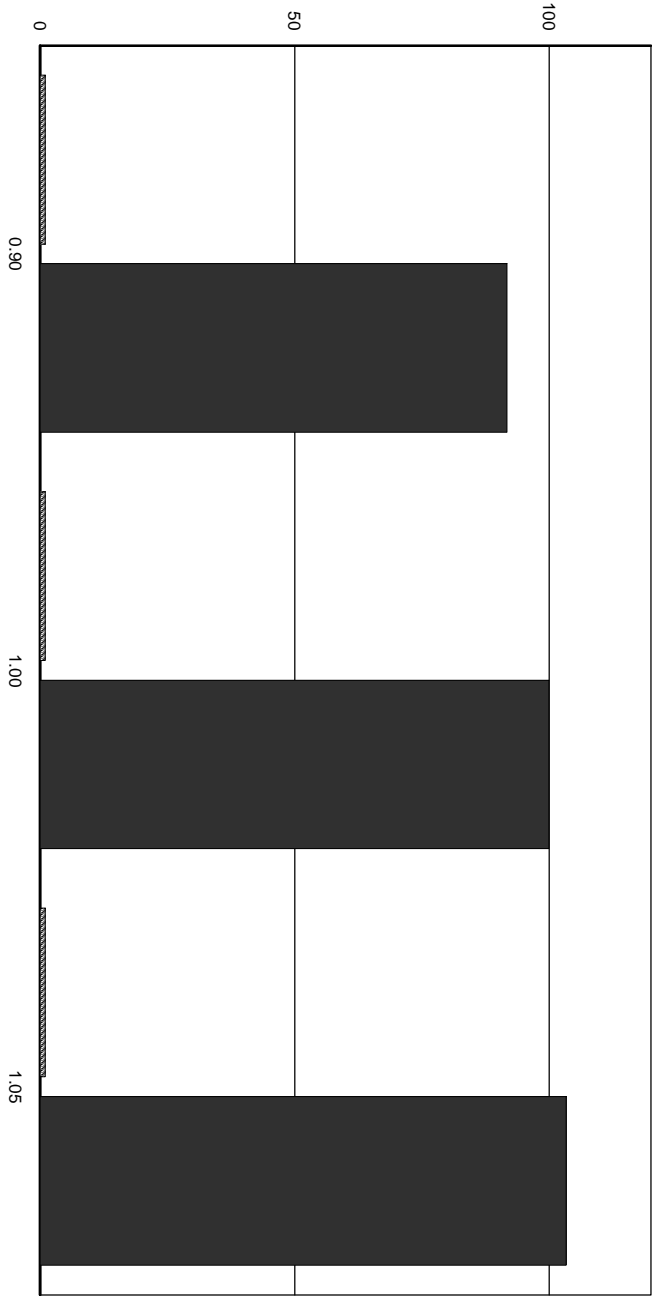
Sales Analysis Results
Brookline -- 08/04/2023

Sales Analysis Statistics			
Number of Sales:	3	Mean Sales Ratio:	0.9832
Minimum Sales Ratio:	0.9168	Median Sales Ratio:	0.9994
Maximum Sales Ratio:	1.0334	Standard Deviation:	0.0600
Aggregate Sales Ratio:	0.9815	Coefficient of Dispersion:	3.8904
		Price Related Differential:	1.0017
Sales Analysis Criteria			
Sold: 4/01/2022 - 08/01/2023	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: 0.47% 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			

Brookline Sales Analysis Report

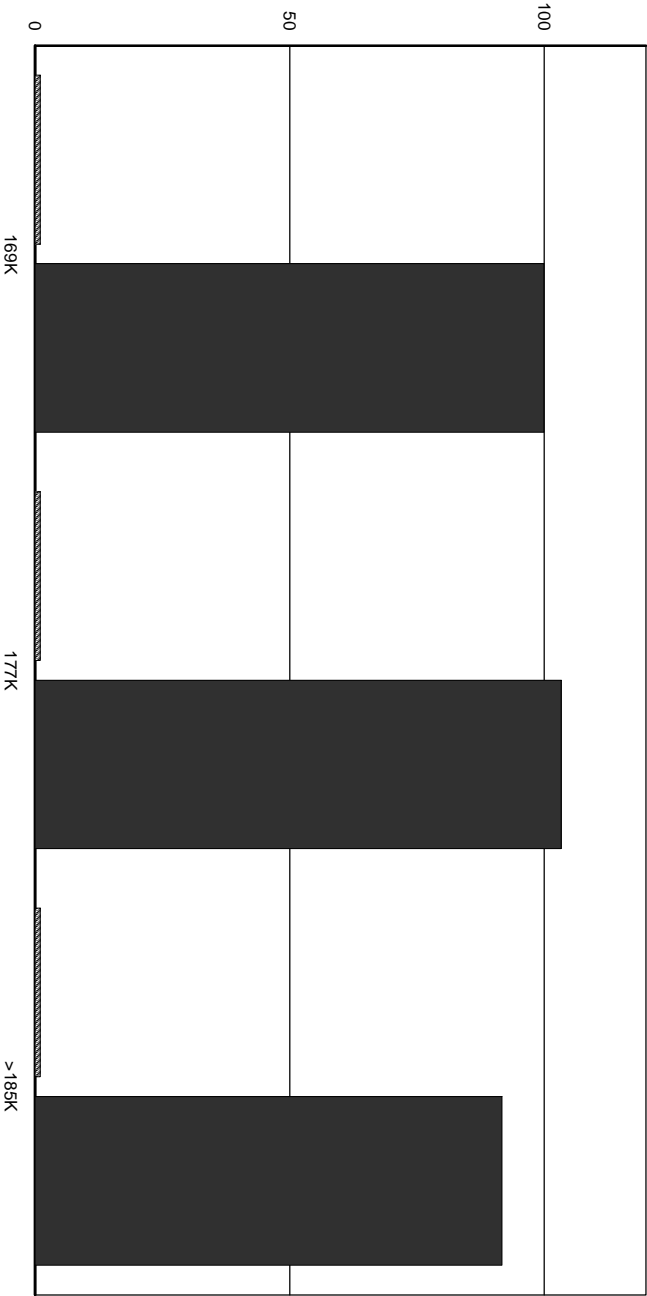
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description	Prior Year Assessment
0.917	00000J	000033	000056	02	2.93	R1	F	RSA	D		\$ 185,099	\$ 169,700 05/12/2022	V	Q	AXEL, MICHAEL C & CATH	\$ 93,800
	HOUSE BUILT AFTER SALE; ADJ ASSESSMENT FOR LV ONLY: 3,061															
1.033	00000D	000024	000001	02	1.85	R1	G	RSA	D		\$ 174,078	\$ 179,900 09/29/2022	V	Q	THE STARTING NINE PROP	\$ 104,700
	HOUSE STARTED AFTER SALE; UNFIN AT 4/1; ADJ ASSESSMEN 3,340															
0.999	00000C	000015	000003	02	1.85	CUUW	F				\$ 165,000	\$ 164,900 07/06/2023	V	Q	CHRYSTAL REV TRUST, RO	\$ 86,600
	IN CURRENT USE															

Brookline: Distribution of Sale Ratios



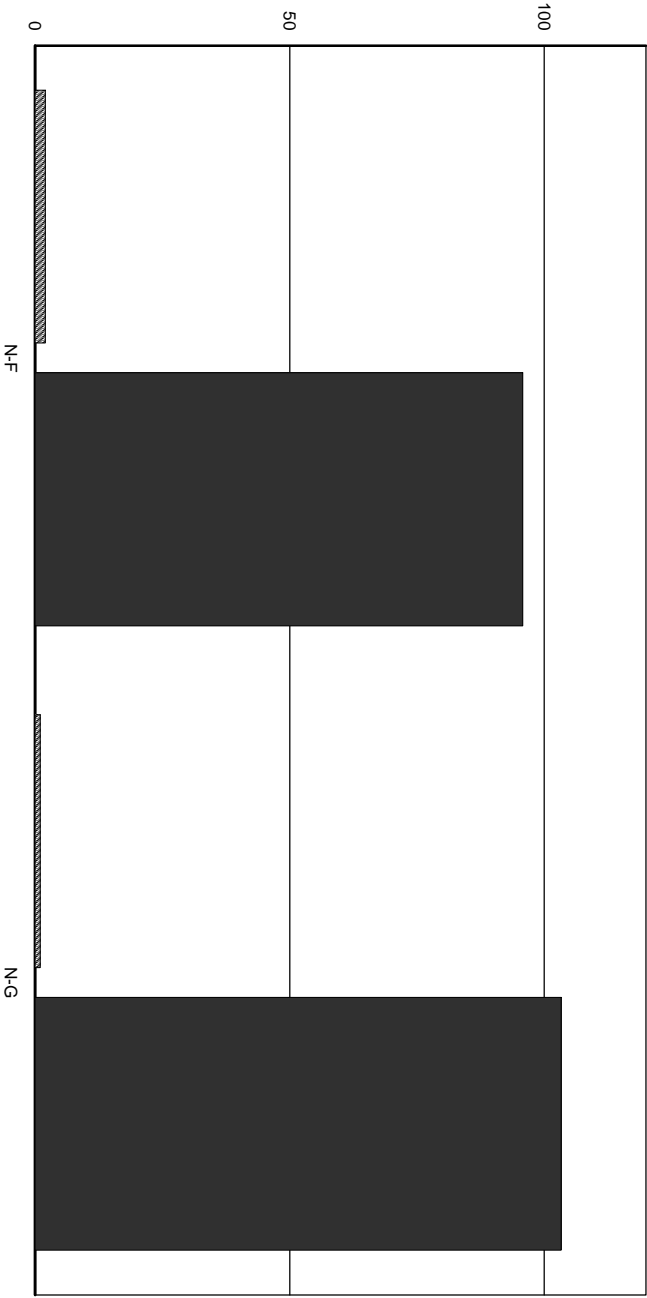
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
0.90	1	91.68
1.00	1	99.94
1.05	1	103.34
	3	

Brookline:Median A/S Ratio by Sale Price



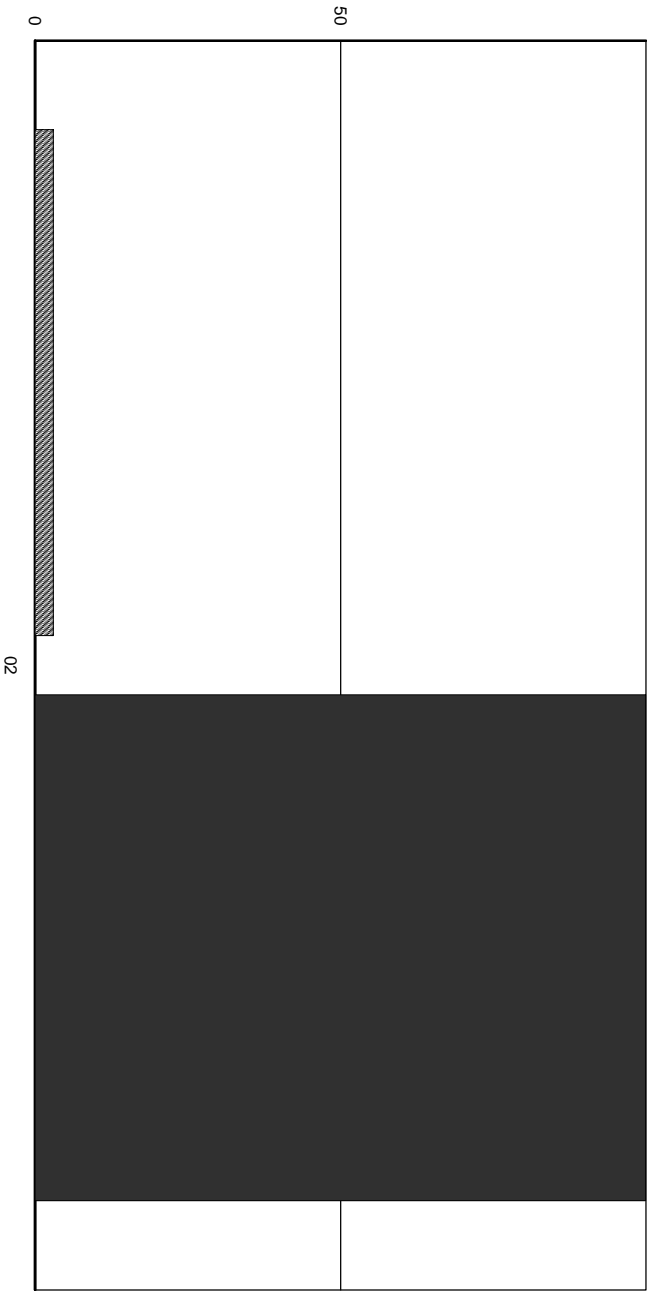
	# of Parcels	Median A/S x 100
169K	1	99.94
177K	1	103.34
>185K	1	91.68
	3	

Brookline:Median A/S Ratio by Neighborhood



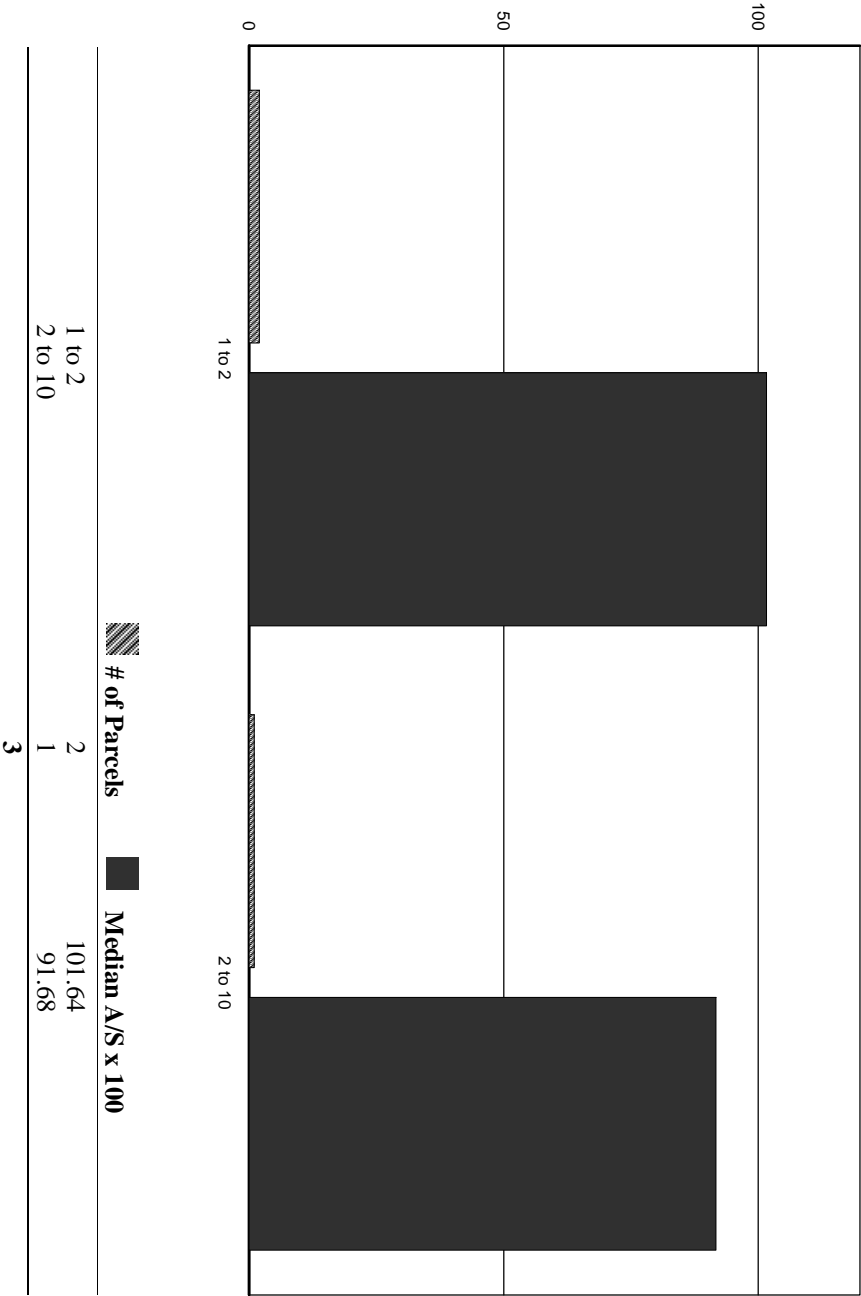
	<div><div></div><div># of Parcels</div></div>	<div><div></div><div>Median A/S x 100</div></div>
N-F	2	95.81
N-G	1	103.34
	3	

Brookline:Median A/S Ratio by Zone

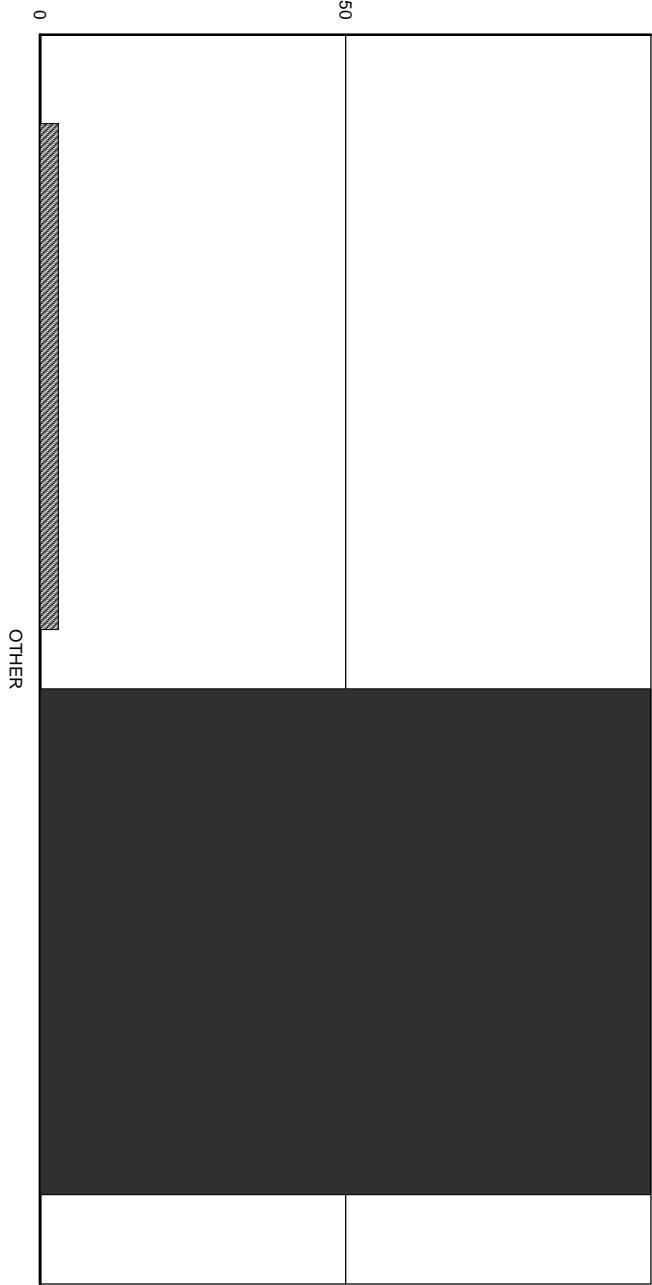


	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
02	RESIDENTIAL/AGRICU	3
		99.94
		3

Brookline:Median A/S Ratio by Acreage



Brookline: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>
OTHER	3	99.94
	3	

OWNER INFORMATION				SALES HISTORY				PICTURE				
BEOMOUTH, LLC				Date	Book	Page	Type	Price Grantor				
134 TURKEY HILL ROAD				07/06/2023	9712	675	Q V	165,000 CHRYSTAL REV TRUST,				
				04/09/2021	9452	2123	U V 31	1 CHRYSTAL REV TRUST,				
MERRIMACK , NH 03054												
LISTING HISTORY				NOTES								
01/13/22	RWVL			10/06=CREATE LOT, PLAN #34858; CU CONT W/C-15, C-15-2, C-15-1;EFF 4/22								
01/01/22	INSP			LOT LINE ADJ W/ C-15 THEN 6 LOT SUB PER PLAN#41099; CU CONTIG								
10/26/17	KCVL			W/C-15-3+4+5+6;LUCT DONE 7/23;								
10/23/17	INSP											
10/25/06	JDSL											
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR								
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes						
<div><div>BROOKLINE ASSESSING OFFICE</div></div>												
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2021	\$ 0				\$ 0 \$ 2,188							
				Parcel Total: \$ 2,188								
2022	\$ 0				\$ 0 \$ 257							
				Parcel Total: \$ 257								
2023	\$ 0				\$ 0 \$ 337							
				Parcel Total: \$ 337								
LAND VALUATION												
Zone: RESIDENTIAL/AGRICULT				Minimum Acreage: 2.00	Minimum Frontage: 200			Site: UND/WDS Driveway: UNDEVELOPED Road: PAVED				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
UNMNGD PINE	1.840 ac	199,200 F	110	88	100	90	95 -- MILD	100	164,900	95 N	335	
UNMNGD PINE	0.010 ac	x 5,000 X	100				95 -- MILD	100	0	95 N	2	
				1.850 ac					164,900		337	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		BEOMOUTH, LLC 134 TURKEY HILL ROAD MERRIMACK, NH 03054		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: A/C: Quality: Com. Wall: Stories:		Baths: Extra Kitchens: Fireplaces: Generators: Base Type:	
		PERMITS		Notes					
Date	Permit ID	Permit Type							
								BUILDING SUB AREA DETAILS	
2023 BASE YEAR BUILDING VALUATION									
Year Built: Condition For Age: Physical: Functional: Economic: Temporary: %									

PICTURE



OWNER

ALLEN, COLIN M
ALLEN, FRANCESCA B
8 WRIGHT ROAD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

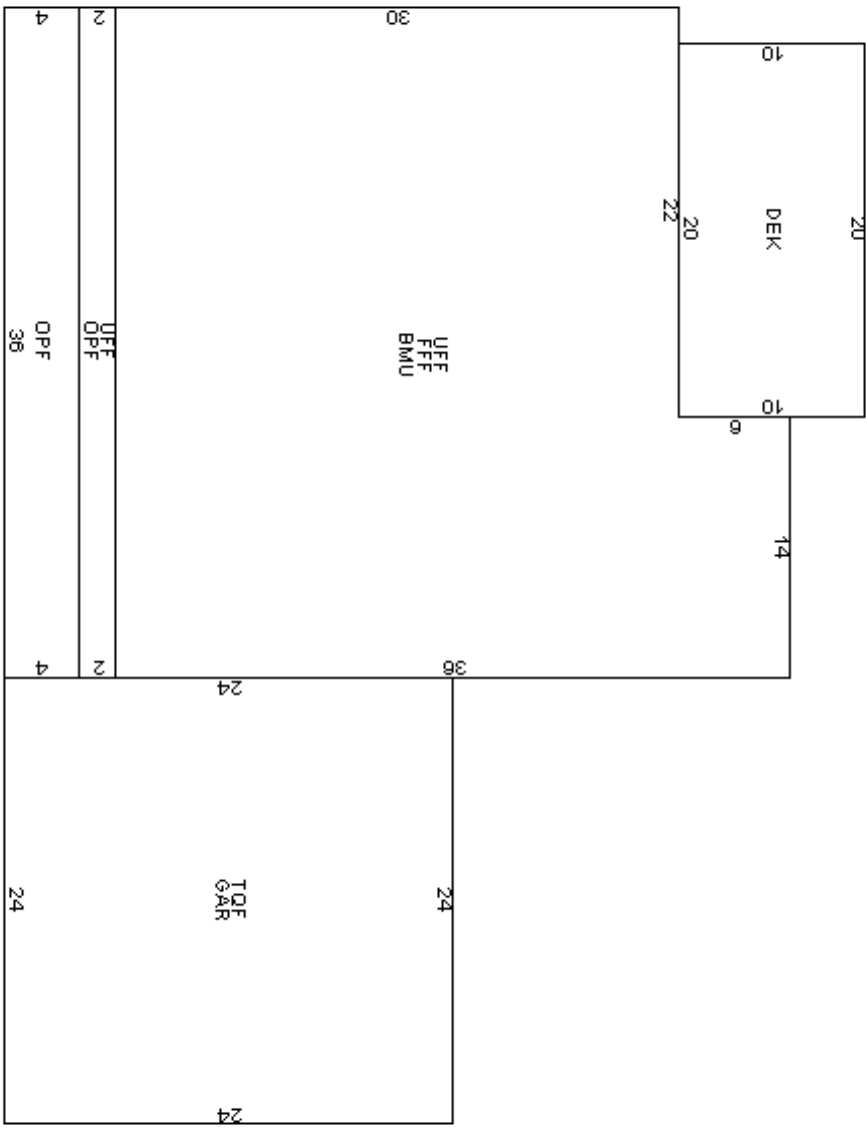
Date	Permit ID	Permit Type	Notes
10/17/22	2022-344	NEW BUILDING	NEW HOME 2 CAR GAR 367

BUILDING DETAILS

Model: 2.00 STORY CONVENTNL
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:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.9425 Base Rate: RSA 138.00
Bldg. Rate: 1.2007
Sq. Foot Cost: \$ 165.70

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1236	1.00	1236
FFF	FST FLR FIN	1164	1.00	1164
BMU	BSMNT	1164	0.15	175
OPF	OPEN PORCH	216	0.25	54
TQF	3/4 STRY FIN	576	0.75	432
GAR	GARAGE ATTCHD	576	0.45	259
DEK	DECK/ENTRANCE	200	0.10	20
GLA:	2,832	5,132		3,340




2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 553,438
Year Built:	2022
Condition For Age:	AVERAGE
Physical:	1 %
Functional:	
Economic:	
Temporary:	C-NOTES
Total Depreciation:	30 %
	31 %
Building Value:	\$ 381,900

OWNER INFORMATION		SALES HISTORY					PICTURE																												
LARA, DULCE PAULINA CORONADO, EDGAR LARA 14 HILLSIDE DRIVE BROOKLINE, NH 03033		Date	Book	Page	Type	Price Grantor																													
		02/28/2023	9685	2015	Q1	719,933 COLINBROOKE HOMES LLC																													
		05/12/2022	9596	1649	Q V	176,000 AXEL, MICHAEL C &																													
LISTING HISTORY		NOTES																																	
05/03/23	ERVM SALES VERIFICATION	GRY; SUBDIV EFF 04/04 PLAN #32701; VACANT, WOODED; 6/20: VACANT; NC; 10/22: PU NEW HSE, INT EST, DNP U FPL BUMPOUT; EST COMPL @ 4/1; 2/23; ADD IMG; CO ISSUED ON 1/27/2023 5/23 DNV; QUESTIONS @ DOOR ONLY EST COMPLETE @ 4/1																																	
02/14/23	RWPR																																		
10/25/22	MNUM NOH																																		
06/08/20	RWVL																																		
01/01/20	INSP MARKED FOR INSPECTION																																		
09/27/17	ERV L																																		
02/15/17	INSP MARKED FOR INSPECTION																																		
07/07/08	KCHN																																		
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVTAR																												
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes																												
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000																													
							<div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2021</td><td>\$ 0</td><td></td><td>\$ 93,800</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 93,800</td></tr><tr><td>2022</td><td>\$ 0</td><td></td><td>\$ 93,800</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 93,800</td></tr><tr><td>2023</td><td>\$ 493,300</td><td>\$ 3,000</td><td>\$ 213,200</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 709,500</td></tr></table>	Year	Building	Features	Land	2021	\$ 0		\$ 93,800				Parcel Total: \$ 93,800	2022	\$ 0		\$ 93,800				Parcel Total: \$ 93,800	2023	\$ 493,300	\$ 3,000	\$ 213,200				Parcel Total: \$ 709,500
Year	Building	Features	Land																																
2021	\$ 0		\$ 93,800																																
			Parcel Total: \$ 93,800																																
2022	\$ 0		\$ 93,800																																
			Parcel Total: \$ 93,800																																
2023	\$ 493,300	\$ 3,000	\$ 213,200																																
			Parcel Total: \$ 709,500																																
LAND VALUATION							LAST REVALUATION: 2023																												
Zone: RESIDENTIAL/AGRICULT 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	200,000 F	110		100	100	100	95 -- MILD	100	209,000	0	N	209,000																						
IF RES	0.928 ac	x 5,000 X		100				90 -- ROLLING	100	4,200	0	N	4,200																						
		2,928 ac												213,200																					

PICTURE



OWNER

LARA, DULCE PAULINA
CORONADO, EDGAR LARA
14 HILLSIDE DRIVE
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
03/30/22	2022-242	NEW BUILDING	NEW HOME 3 BTHRM 4 BD

BUILDING DETAILS

Model: 2.00 STORY 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: A2 AVG+20
Com. Wall:
Size Adj: 0.9646 Base Rate: RSA 138.00
Bldg. Rate: 1.1797
Sq. Foot Cost: \$ 162.80

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	704	0.50	352
UFF	UPPER FLR FIN	996	1.00	996
DEK	DECK/ENTRANCE	96	0.10	10
GAR	GARAGE ATTCHD	484	0.45	218
FFF	FST FLR FIN	1268	1.00	1268
BMU	BSMNT	1268	0.15	190
OPF	OPEN PORCH	108	0.25	27
GLA:	2,616	4,924		3,061

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 498,331
Year Built: 2022
Condition For Age: AVERAGE 1 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 1 %
Building Value: \$ 493,300

Sales Analysis Results
Brookline -- 08/04/2023

Sales Analysis Statistics			
Number of Sales:	52	Mean Sales Ratio:	1.0095
Minimum Sales Ratio:	0.9001	Median Sales Ratio:	1.0016
Maximum Sales Ratio:	1.2874	Standard Deviation:	0.0707
Aggregate Sales Ratio:	1.0052	Coefficient of Dispersion:	4.5596
		Price Related Differential:	1.0043
Sales Analysis Criteria			
Sold: 10/01/2022 - 08/01/2023	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: NO		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES	Water Body: ANY		
Filter By Current: NO			

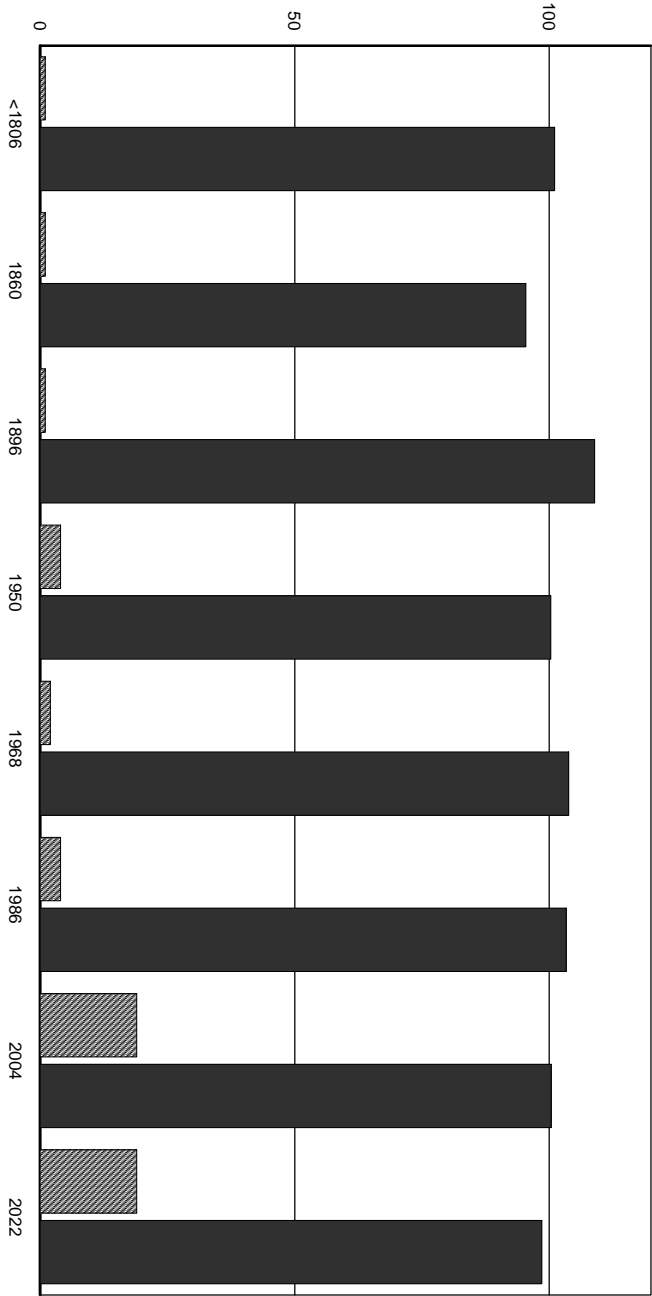
Brookline Sales Analysis Report

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	
1.230	00000B	000026	000000	02	1.97	R1	E	RSA	A	\$ 460,000	\$ 565,800	I	Q	EDGECOMB, JUDITH	\$ 338,600
									3,387		10/17/2022				
1.094	00000K	000046	000000	02	2.10	R1	E	RSA	B	\$ 318,000	\$ 348,000	I	Q	GILL, PETER JAMES	\$ 213,600
									1,229		10/18/2022				
1.003	00000C	000007	000005	02	1.84	R1	F	RSA	D	\$ 629,933	\$ 632,000	I	Q	GARGAN, JAMES A & KELL	\$ 389,100
									2,742		11/01/2022				
1.131	00000C	000021	000004	02	5.09	R1	G	RSA	D	\$ 861,400	\$ 974,100	I	Q	RAZZABONI HOME BUILDER	\$ 114,000
									4,537		11/01/2022				
0.965	00000D	000024	000000	02	1.86	R1	G	RSA	E	\$ 729,933	\$ 704,100	I	Q	HOMESTEAD CONSTRUCTION	\$ 193,300
									2,775		11/04/2022				
1.090	00000E	000038	000000	02	5.20	R1	E	RSA	D	\$ 640,000	\$ 697,300	I	Q	FICKETT, JONATHAN & PA	\$ 378,200
									3,602		11/08/2022				
1.023	00000J	000010	000000	02	3.67	R2	E	RMF	D	\$ 649,933	\$ 664,900	I	Q	GANOS, TIMOTHY J	\$ 462,600
									5,064		11/18/2022				
0.982	00000J	000039	000033	02	2.05	R1	F	RSA	D	\$ 574,000	\$ 563,900	I	Q	MCCAIGUE, FAMILY REV	\$ 343,100
									2,537		11/28/2022				
1.006	00000B	000032	000000	02	0.40	R1	E	RSA	A	\$ 237,000	\$ 238,400	I	Q	JACKSON, KYLE	\$ 180,100
									524		11/29/2022				
1.000	00000B	000060	000000	02	2.00	R1	D	RSA	A	\$ 310,000	\$ 310,000	I	Q	RC HOMES LLC	\$ 161,900
									995		12/02/2022				
1.102	00000C	000021	000008	02	1.88	R1	G	RSA	D	\$ 731,000	\$ 805,400	I	Q	RAZZABONI HOME BUILDER	\$ 104,800
									3,807		12/02/2022				
1.111	00000J	000017	000016	02	2.10	R1	E	RSA	C	\$ 397,533	\$ 441,800	I	Q	DELPAPA, LORI P	\$ 285,900
									2,080		12/09/2022				
1.004	00000J	000039	000034	02	1.89	R1	F	RSA	D	\$ 660,000	\$ 662,500	I	Q	VAN VEEN, CHRISTOPHER	\$ 401,800
									3,036		12/19/2022				
1.287	00000D	000082	000000	02	2.20	R1	E	RSA	C	\$ 470,000	\$ 605,100	I	Q	COOK, GARY M & SANDRA	\$ 366,300
									3,527		01/27/2023				
0.986	00000J	000033	000056	02	2.93	R1	F	RSA	D	\$ 719,933	\$ 709,500	I	Q	COLINBROOKE HOMES LLC	\$ 93,800
									3,061		02/28/2023				
1.086	00000E	000003	000012	02	1.84	R1	G	RSA	D	\$ 664,000	\$ 721,100	I	Q	HARLEY, ADAM	\$ 445,400
									3,869		03/02/2023				
0.962	00000G	000040	000002	02	1.88	R1	F	RSA	D	\$ 554,333	\$ 533,100	I	Q	MACHADO, LINDSAY M & J	\$ 327,200
									2,162		03/17/2023				
0.997	00000J	000041	000019	02	2.74	R1	E	RSA	D	\$ 729,000	\$ 726,500	I	Q	PATENAUDE CONSTRUCTION	\$ 89,800
									3,331		03/20/2023				
1.010	00000D	000020	000019	02	2.31	R1	F	RSA	D	\$ 600,000	\$ 606,100	I	Q	HALLETT FAMILY REVOCAB	\$ 338,900
									2,759		03/28/2023				
1.010	00000C	000004	000024	02	5.01	R1	G	RSA	D	\$ 869,200	\$ 877,900	I	Q	RAZZABONI HOME BUILDER	\$ 113,700
									3,962		03/30/2023				

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	
1.043	00000C	000010	000006	02	1.81	R1	F	RSA	C	\$ 535,000	\$ 558,100	I	Q	BELLAND, MARC P & DIAN	\$ 340,600
								2,674			03/31/2023				
0.982	00000D	000085	000000	02	0.88	R1	E	RSA	D	\$ 505,000	\$ 496,000	I	Q	MELIA, SEAN M & LAUREN	\$ 298,600
								2,495			03/31/2023				
1.006	00000E	000050	000004	02	2.47	R1	G	RSA	C	\$ 825,000	\$ 829,800	I	Q	RAC CLOSING SERVICES L	\$ 498,900
								3,591			04/06/2023				
0.979	00000F	000013	000000	02	5.70	R1	E	RSA	B	\$ 610,000	\$ 597,400	I	Q	LONEGAN, CRAIG W & LAU	\$ 324,600
								2,361			04/14/2023				
0.900	00000J	000039	000016	02	2.46	R1	F	RSA	D	\$ 935,000	\$ 841,600	I	Q	JOHNSTON, CHASE D REV	\$ 507,500
								3,804			04/21/2023				
0.983	00000D	000025	000001	02	2.07	R1	F	RSA	D	\$ 625,000	\$ 614,100	I	Q	BOUDREAU, DAVID & SAMA	\$ 372,500
								3,095			04/27/2023				
1.012	00000D	000024	000003	02	2.09	R1	G	RSA	D	\$ 777,400	\$ 786,400	I	Q	HOMESTEAD CONSTRUCTION	\$ 105,400
								3,309			05/03/2023				
0.993	00000D	000088	000001	02	2.01	R1	F	RSA	C	\$ 581,133	\$ 577,200	I	Q	SPARGO, GLENN R & LORN	\$ 333,600
								2,858			05/05/2023				
1.011	00000F	000015	000001	02	1.22	R1	F			\$ 235,000	\$ 237,500	I	Q	FINOCCHIARO FAM REV TR	\$ 473,100
											05/10/2023				
0.907	00000C	000058	000006	02	1.86	R1	E	RSA	E	\$ 600,000	\$ 544,000	I	Q	DVARECKAS, DEREK AND	\$ 334,300
								3,029			05/16/2023				
1.031	00000J	000033	000014	02	1.83	R1	F	RSA	D	\$ 575,000	\$ 592,700	I	Q	LEE, BEVERLY B	\$ 370,100
								3,150			05/18/2023				
0.988	00000C	000009	000010	02	2.04	R1	F	RSA	D	\$ 680,000	\$ 671,700	I	Q	COLINBROOKE INVESTMENT	\$ 0
								2,849			05/25/2023				
1.011	00000F	000137	000000	02	1.00	R1	E	RSA	C	\$ 399,000	\$ 403,300	I	Q	GRIEB, PAULA MARIE	\$ 251,900
								2,362			05/30/2023				
0.973	00000B	000084	000006	02	3.79	R1	F	RSA	C	\$ 481,533	\$ 468,600	I	Q	WILLIAMSON, THOMAS & K	\$ 286,500
								1,666			05/31/2023				
0.954	00000C	000009	000003	02	1.84	R1	E	RSA	D	\$ 655,000	\$ 624,600	I	Q	REVETRIA, TOMAS	\$ 375,700
								2,528			06/01/2023				
1.029	00000C	000010	000008	02	2.70	R1	F	RSA	C	\$ 475,000	\$ 488,900	I	Q	JOHNSON, JASON R	\$ 300,600
								2,201			06/01/2023				
0.965	00000D	000001	000025	02	1.35	R1	G	RSA	D	\$ 590,000	\$ 569,300	I	Q	HUTCHINSON, ROSS E & L	\$ 340,000
								2,233			06/01/2023				
0.970	00000D	000026	000004	02	3.35	R1	F	RSA	E	\$ 740,000	\$ 717,800	I	Q	ABZOCAY LIVING TRUST	\$ 426,500
								3,699			06/13/2023				
0.911	00000J	000061	000038	02	5.55	R1	F	RSA	C	\$ 605,000	\$ 551,200	I	Q	RUDD, JESSICA F	\$ 330,300
								2,220			06/14/2023				
1.029	00000C	000004	000021	02	1.85	R1	G	RSA	A	\$ 855,000	\$ 879,900	I	Q	SALONEK, DANIEL	\$ 233,000
											06/23/2023				

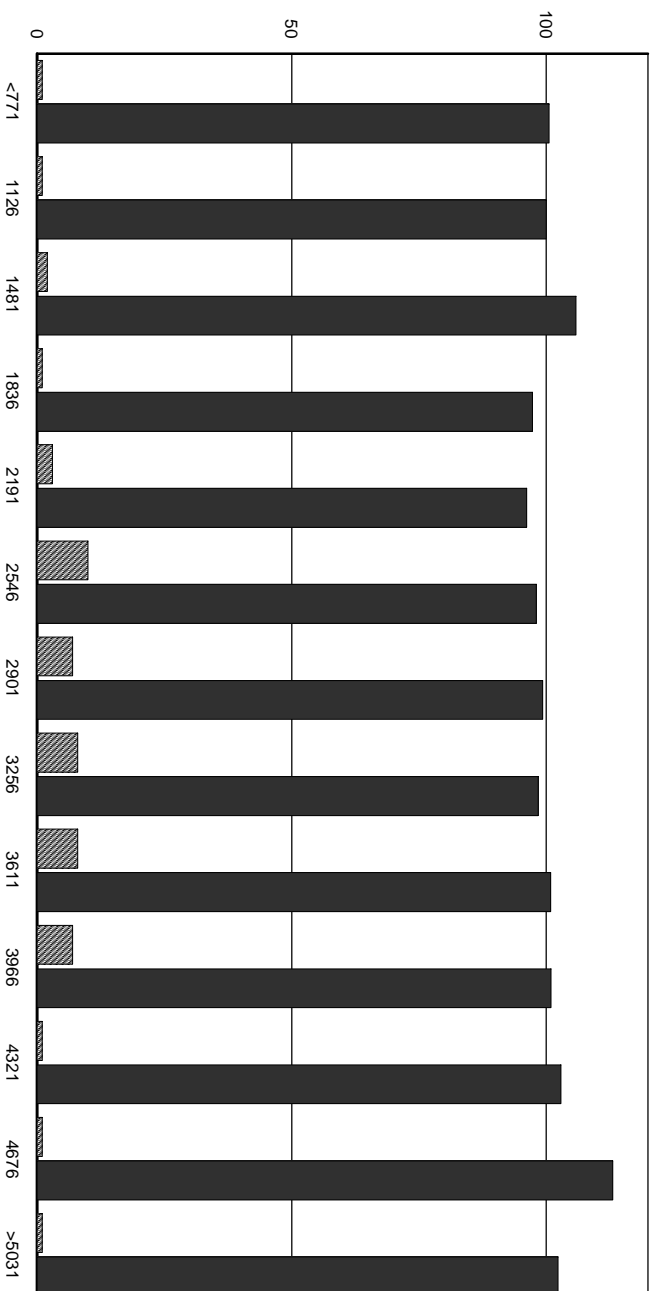
Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Grantor	Description	Prior Year Assessment
0.946	00000J	000007	000002	02	1.85	R1	F	RSA	D	2,284	\$ 660,000	\$ 624,200 06/23/2023	I	Q		MELAAS, WESTON RANDALL	\$ 375,100
1.010	00000J	000025	000004	02	1.85	R1	F	RSA	D	3,867	\$ 700,000	\$ 706,800 06/26/2023	I	Q		WINTERS FAM REV TRUST	\$ 425,200
0.985	00000E	000003	000020	02	2.05	R1	G	RSA	D	3,533	\$ 689,933	\$ 679,700 06/27/2023	I	Q		SINCLAIR, JOHN A & SHA	\$ 416,800
0.954	00000F	000095	000000	02	0.50	R1	E	RSA	B	2,921	\$ 494,933	\$ 472,200 06/27/2023	I	Q		HARRIS REVOCABLE TRUST	\$ 302,600
0.930	00000F	000015	000006	02	1.22	R1	F	RSA	D	3,771	\$ 835,000	\$ 776,900 06/30/2023	I	Q		ALLANACH, MICHAEL E &	\$ 440,000
0.969	00000D	000026	000010	02	1.84	R1	F	RSA	D	3,204	\$ 700,000	\$ 678,100 07/03/2023	I	Q		JMF REALTY LLC	\$ 411,700
1.013	00000E	000022	000013	02	1.84	R1	F	RSA	D	2,457	\$ 532,000	\$ 539,000 07/13/2023	I	Q		BORNSTEIN, JESSICA	\$ 326,100
1.023	00000M	000002	000000	02	0.00	R1W	D	RSA	A	1,301	\$ 40,000	\$ 40,900 07/19/2023	I	Q		LEPINE, THOMAS & SANDY	\$ 42,800
0.971	00000K	000061	000001	02	1.20	R1	E	RSA	D	3,500	\$ 550,000	\$ 534,000 07/26/2023	I	Q		BELANGER, FAM REV LIVI	\$ 331,200
1.030	00000J	000033	000010	02	1.83	R1	F	RSA	C	3,004	\$ 600,000	\$ 618,200 07/27/2023	I	Q		HARRIS, BRENDHAN B	\$ 357,800
0.950	00000G	000039	000002	02	2.36	R1	F	RSA	D	2,586	\$ 620,000	\$ 588,700 07/28/2023	I	Q		DONNELLY, SHANE	\$ 358,000
0.959	00000G	000040	000003	02	1.87	R1	F	RSA	D	2,161	\$ 565,000	\$ 542,100 08/01/2023	I	Q		CLAYPOOL, AKAASH & ME	\$ 340,900

Brookline:Median A/S Ratio by Year of Construction



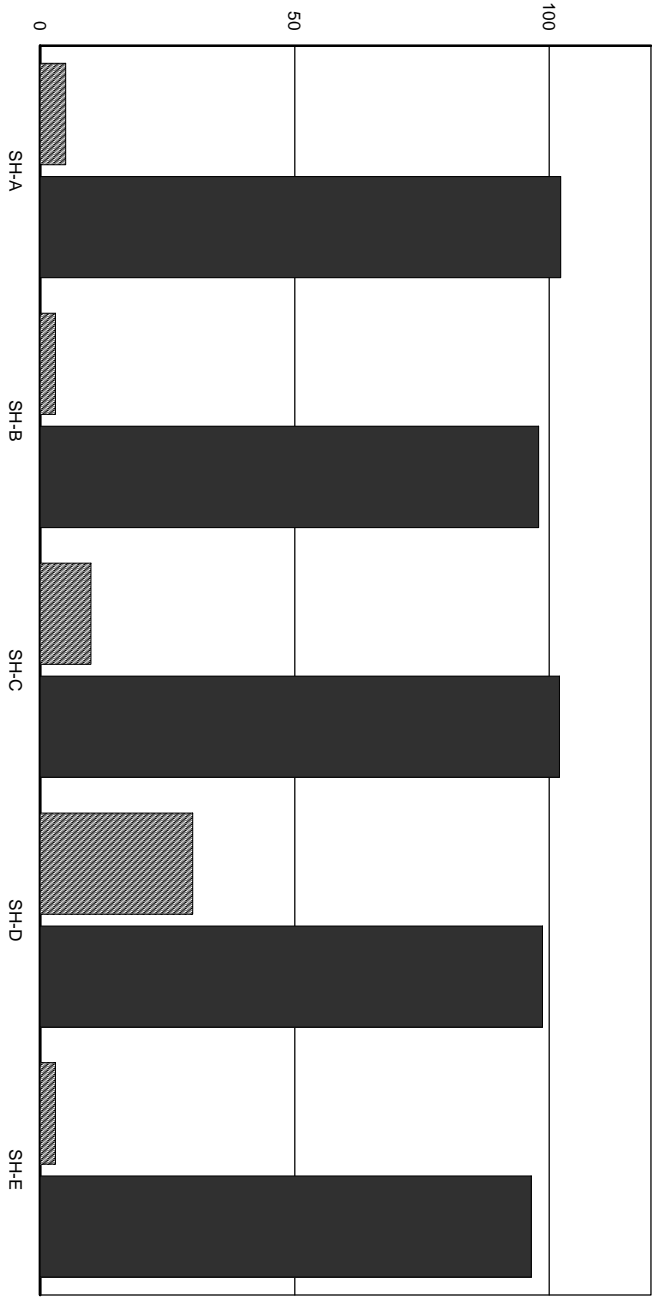
	# of Parcels	Median A/S x 100
<1806	1	101.08
1860	1	95.41
1896	1	108.95
1950	4	100.30
1968	2	103.83
1986	4	103.31
2004	19	100.38
2022	19	98.55
	51	

Brookline:Median A/S Ratio by Effective Area



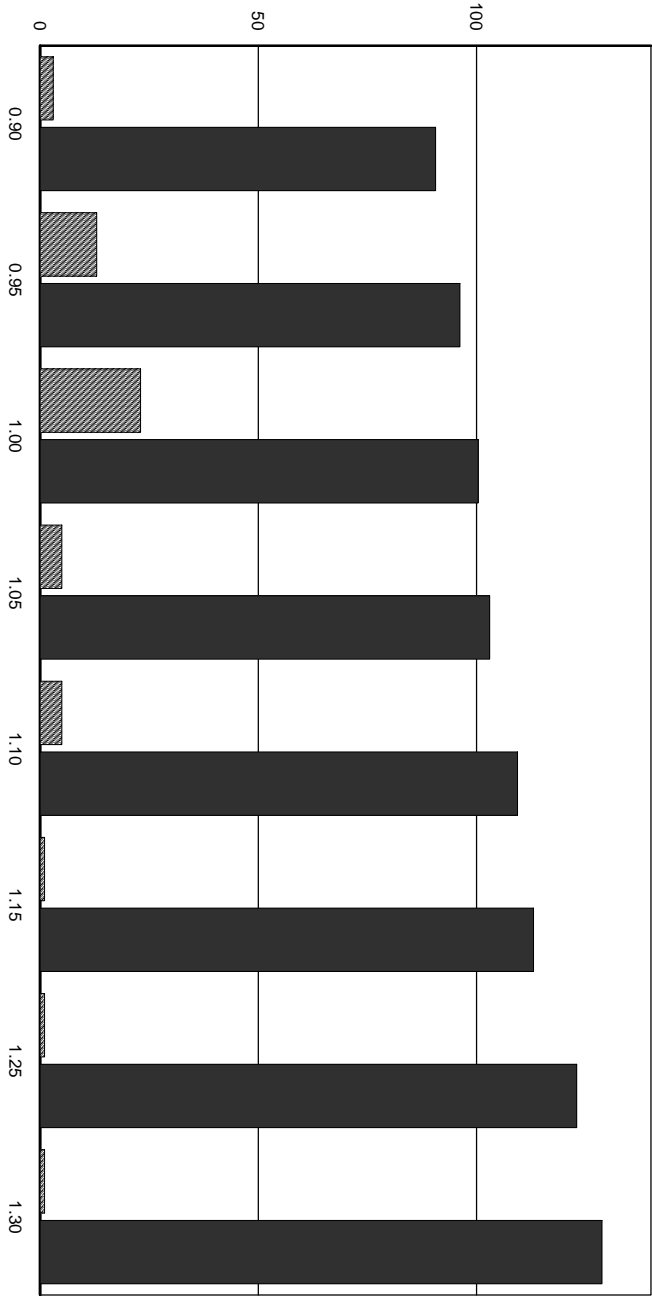
	# of Parcels	Median A/S x 100
<771	1	100.59
1126	1	100.00
1481	2	105.84
1836	1	97.31
2191	3	96.17
2546	10	98.08
2901	7	99.32
3256	8	98.40
3611	8	100.87
3966	7	100.97
4321	1	102.91
4676	1	113.08
>5031	1	102.30
	51	

Brookline:Median A/S Ratio by Story Height



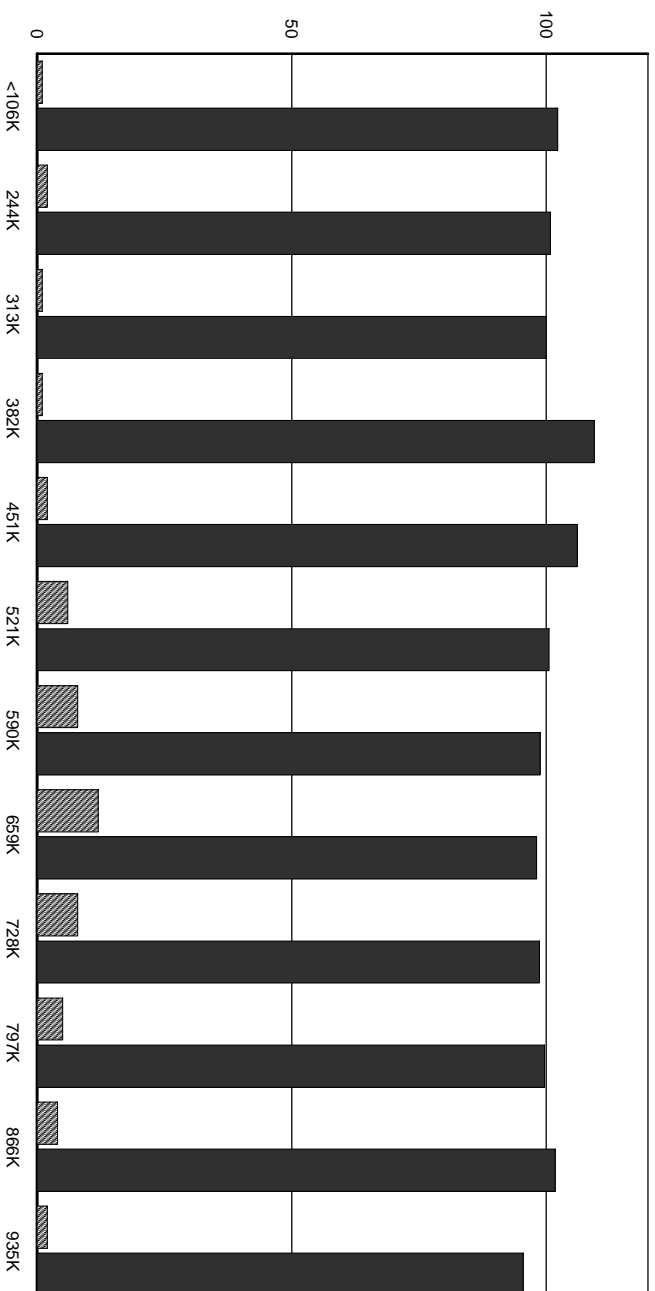
	# of Parcels	Median A/S x 100
SH-A	5	102.25
SH-B	3	97.93
SH-C	10	102.00
SH-D	30	98.67
SH-E	3	96.46
	51	

Brookline: Distribution of Sale Ratios



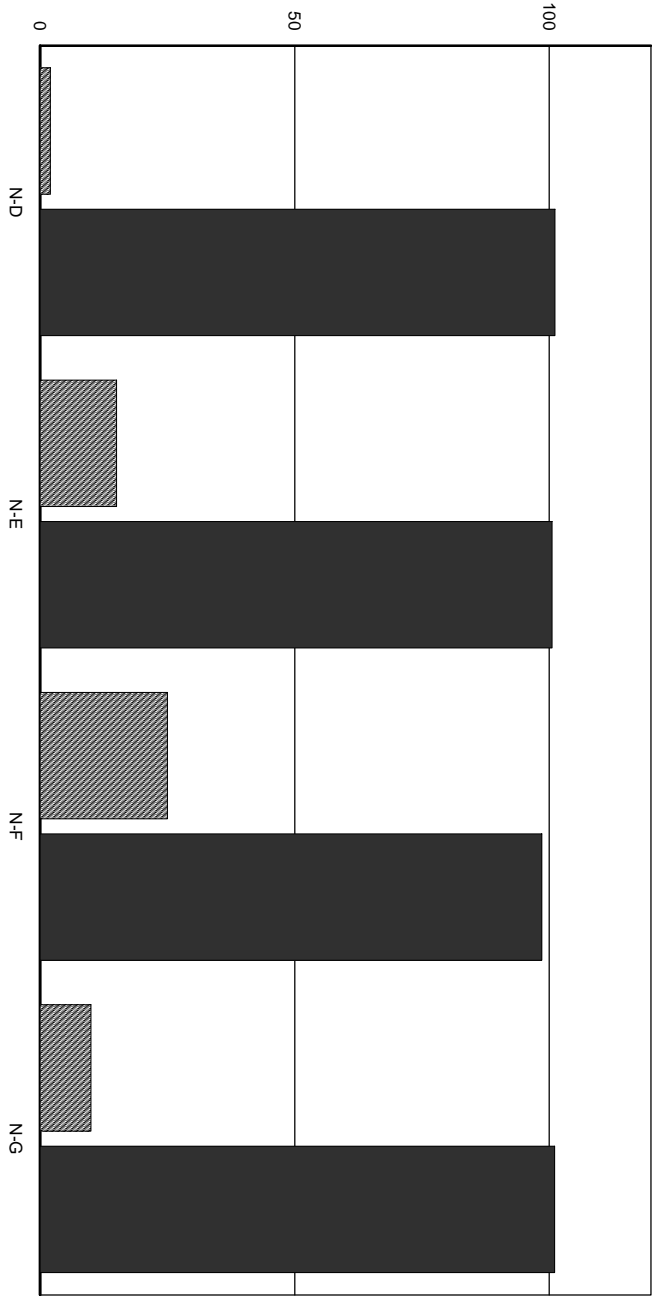
	# of Parcels	Median A/S x 100
0.90	3	90.67
0.95	13	96.17
1.00	23	100.38
1.05	5	103.03
1.10	5	109.43
1.15	1	113.08
1.25	1	123.00
1.30	1	128.74
	52	

Brookline:Median A/S Ratio by Sale Price



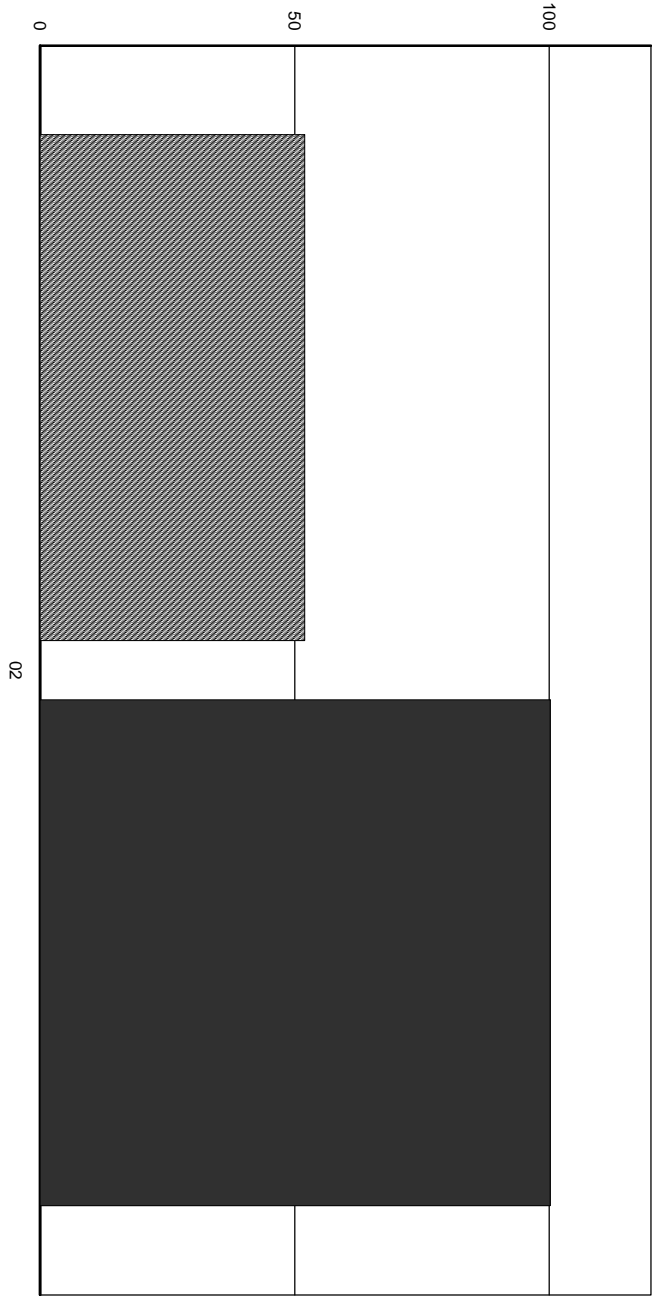
	# of Parcels	Median A/S x 100
<106K	1	102.25
244K	2	100.83
313K	1	100.00
382K	1	109.43
451K	2	106.11
521K	6	100.57
590K	8	98.78
659K	12	98.10
728K	8	98.67
797K	5	99.66
866K	4	101.75
935K	2	95.51
	52	

Brookline:Median A/S Ratio by Neighborhood



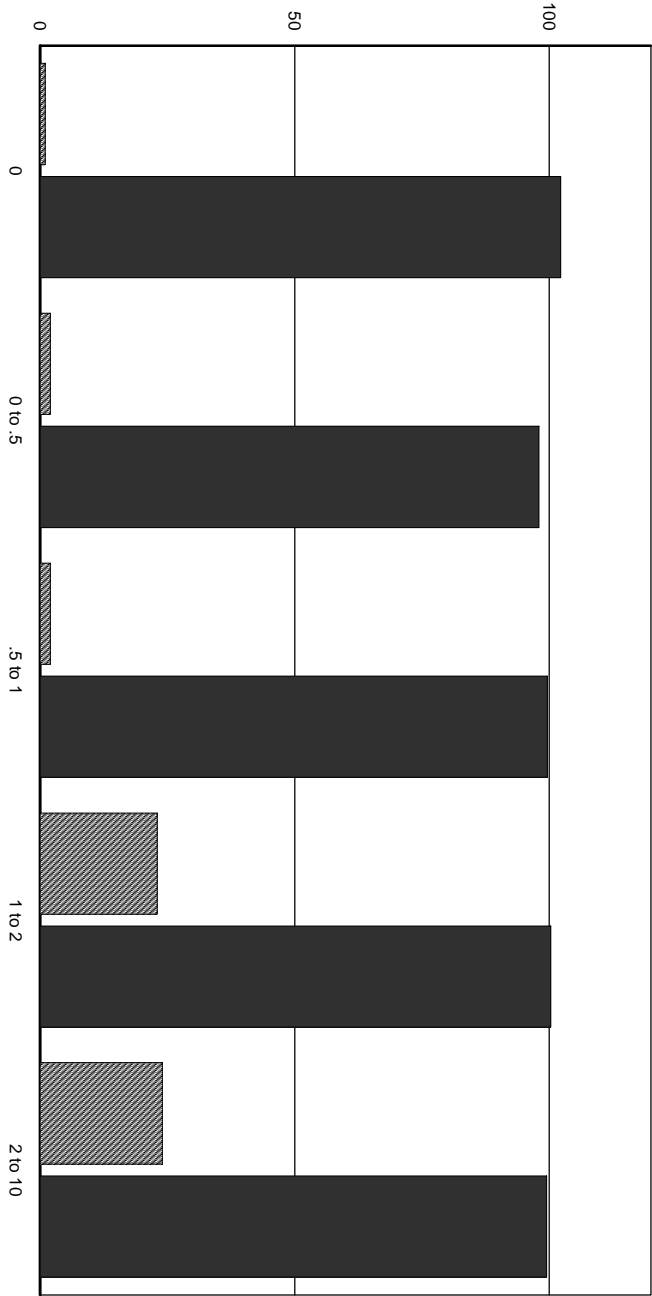
	# of Parcels	Median A/S x 100
N-D	2	101.13
N-E	15	100.59
N-F	25	98.55
N-G	10	101.08
	52	

Brookline:Median A/S Ratio by Zone



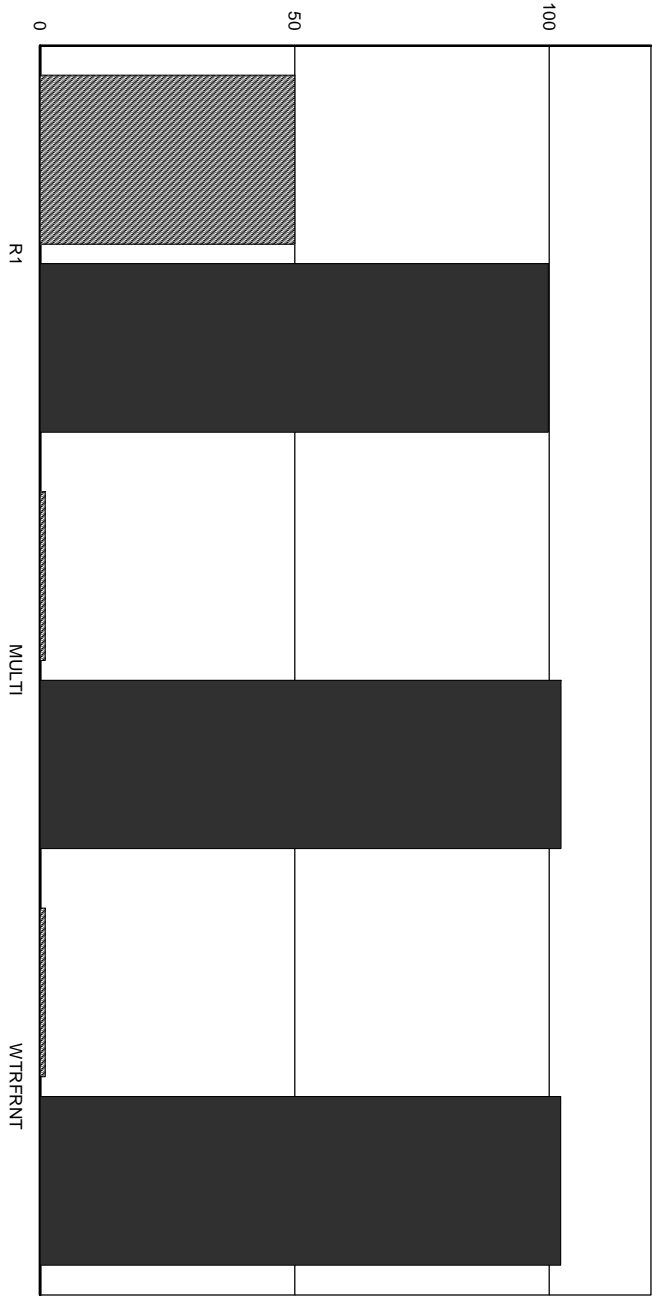
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
02	RESIDENTIAL/AGRICU	52
52		100.16

Brookline:Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
0	1	102.25
0 to .5	2	98.00
.5 to 1	2	99.65
1 to 2	23	100.33
2 to 10	24	99.49
	52	

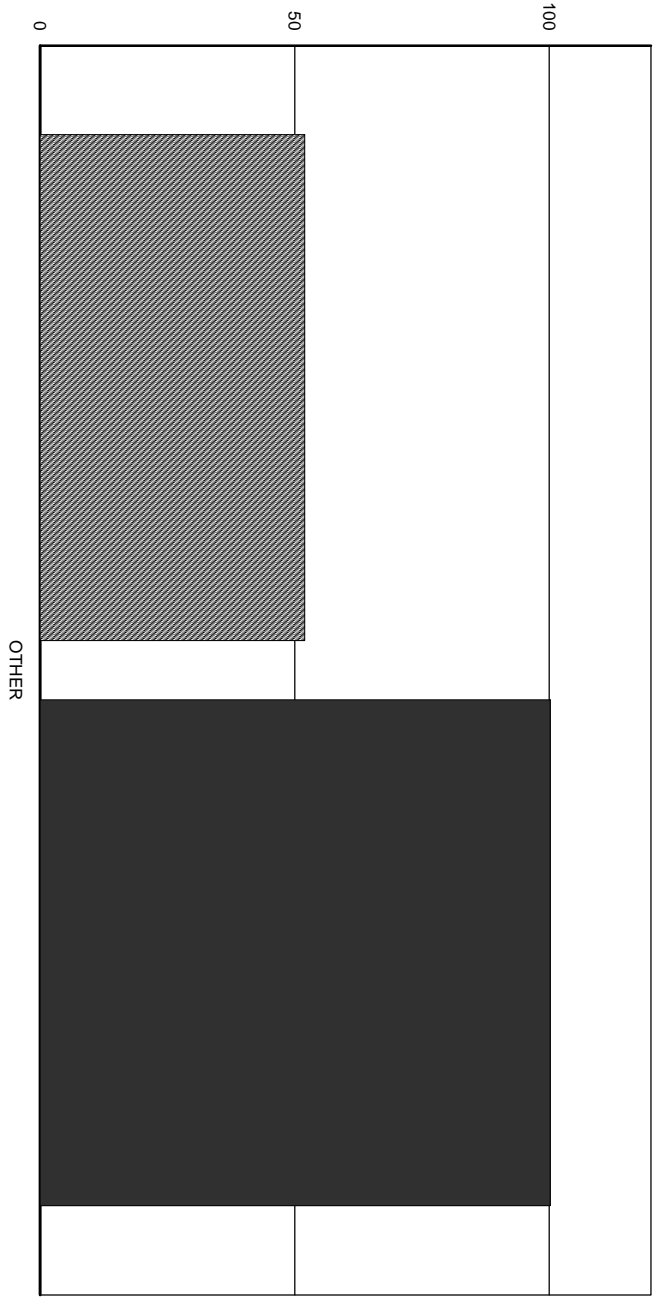
Brookline:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	50	99.83
MULTI	1	102.30
WTRFRNT	1	102.25

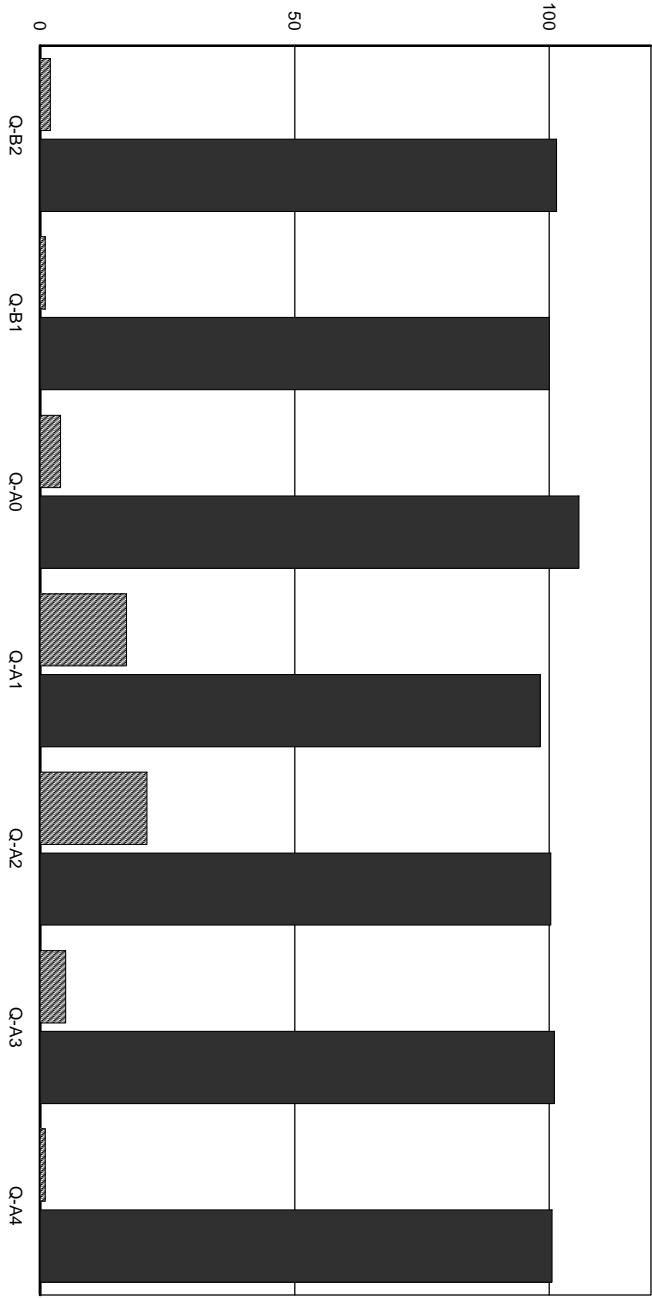
52

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



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
OTHER	52	100.16
	52	

Brookline:Median A/S Ratio by Building Quality



	# of Parcels	Median A/S x 100
Q-B2	2	101.42
Q-B1	1	100.00
Q-A0	4	105.87
Q-A1	17	98.24
Q-A2	21	100.33
Q-A3	5	101.00
Q-A4	1	100.58
	51	

OWNER INFORMATION				SALES HISTORY					PICTURE		
SMITH, LISA BOETTCHER 46 HOOD RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor			
				10/17/2022	9659	2718	Q1	460,000			EDGECOMB, JUDITH
				12/14/2018	9133	1829	U I 38	1			EDGECOMB, JUDITH
				01/22/2004	7155	1749	U V 99	1			EDGECOMB, ROBERT & JUD
				11/02/2001			U V 25				EDGECOMB, JUDITH A & R
LISTING HISTORY				NOTES							
05/02/23 MNVM 01/01/21 INSP MARKED FOR INSPECTION 09/15/20 RWYM 06/26/18 ERHC 06/13/17 ERYM 02/15/17 INSP MARKED FOR INSPECTION 02/06/12 ERYM 01/30/12 INSP MARKED FOR INSPECTION				NAT: 5/03 EFF 04/04 PLAN#2003-5-#32467 PARCEL B GRANTED TO TOWN; LOT LINE ADJ 11/06; 2/12 NOH; POOL EST-LOCKED ACC; BRICK ON RBF FACE ONLY; GAR DOORS HAVE 10' HT; AVG=VERT PINE BRDS; 6/17 NOH;6/18 POOL.NEEDS LINER/NOT USED=COND, INT ALL ORIG. NEEDS PAINT=AVERAGE;9/20: INT INFO @ DDOR; EXT COND AVG; WELL MAINT; PU HDITLE; 5/23 FRONT STAIRS ND REPAIR.V. DATED BUTMAINT/AVE COND OVERALL: CK24 FOR REAR DEK;							
EXTRA FEATURES VALUATION									MUNICIPAL SOFTWARE BY AVTAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	BROOKLINE ASSESSING OFFICE			
POOL-INGRND-VINYL PATIO	512	1 x 512	91	28.00	30	3,914	EST=FENCE/NEEDS LINE				
BARN-ISTRY SHED-WOOD PATIO	1,026	18 x 57	76	7.00	60	3,275	CONC SLB				
	308	14 x 22	112	18.00	40	2,484	LEFT OF HSE/PRT LOFT				
	48	8 x 6	393	10.00	50	943	POOL SHED/T111				
	170	10 x 17	154	7.00	60	1,100	STAMPED CONC/SHAPE				
						11,700					
							Year	Building	Features	Land	
							2021	\$ 215,000	\$ 14,900	\$ 108,700	
							2022	\$ 215,000	\$ 14,900	\$ 108,700	
							2023	\$ 373,800	\$ 11,700	\$ 180,300	
									Parcel Total:	\$ 565,800	
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: DIRT/GRAVEL											
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	
IF RES	1.965 ac	199,825	E	100	100	95	100	95 -- MILD	100	180,300	
	1.965 ac									180,300	
LAST REVALUATION: 2023											

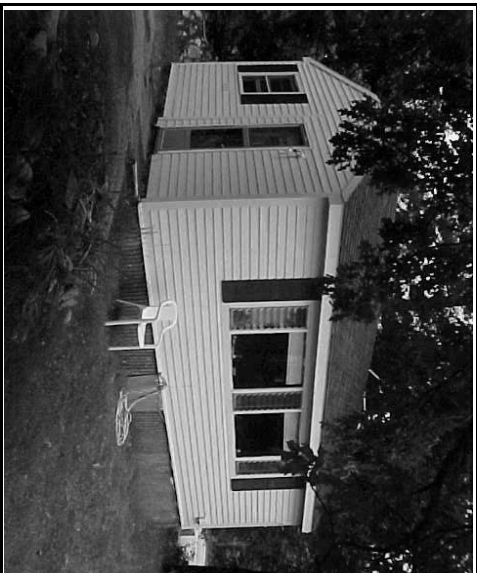
OWNER INFORMATION				SALES HISTORY				PICTURE	
WINTERBURN, JOHANNA K JOHNSTON, DAVID J 1 RUONALA ROAD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				11/29/2022	9669	1799	Q 1	237,000	JACKSON, KYLE
				10/27/2022	PRO	BATE	U 138	1	JACKSON, RAYMOND
				03/29/2002	6606	2589	Q 1	87,533	ESTEX, TODD
LISTING HISTORY				NOTES					
05/02/23	MNVM			YELLOW /LAND DEPR. RT 13, STORE IN BACKYARD, SIZE OF LOT: 2/12					
01/01/21	INSP	MARKED FOR INSPECTION		NOH: NO CRL/ENDTN ALL ON PRS; ZBA 379; 3/15 NOH: PU DET GAR: 2/16					
09/23/20	RWVM			NOH: NEWER ROOF, WINS, PAINT; EXT GOOD FOR AGE; EST INT SIMILAR;					
05/25/17	ERVVM			EST GAR HSF W/ HEAT/ELECT = COND;5/17 NOH: NC TO EXT; 9/20; INT INFO					
02/15/17	INSP	MARKED FOR INSPECTION		@ DOOR: EXT COND=GD; PU LINO;5/23 SOME MEAS EST					
02/17/16	ERPR			FENCE/DEBRIS:APPEARS FULL RENO STARTING;V.PR/NEEDS FULL RENO					
03/03/15	JRPM			AT 4/1/23 PER REVIEW/W/MLSLCK 24 FOR COND/CHANGES;GAR HAS					
02/06/12	ERVVM			HEAT/ELECT AND ROUGH/LOW-Q FIN;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	54	6 x 9	356	10.00	20	384	ASPHLT SIDED		
GARAGE-1.5 STY	768	32 x 24	81	34.00	150	31,726	HEAT / ELCT/HSF		
						32,100			
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 57,100	\$ 32,100	\$ 90,900	Parcel Total: \$ 180,100					
2022	\$ 57,100	\$ 32,100	\$ 90,900	Parcel Total: \$ 180,100					
2023	\$ 51,400	\$ 32,100	\$ 154,900	Parcel Total: \$ 238,400					

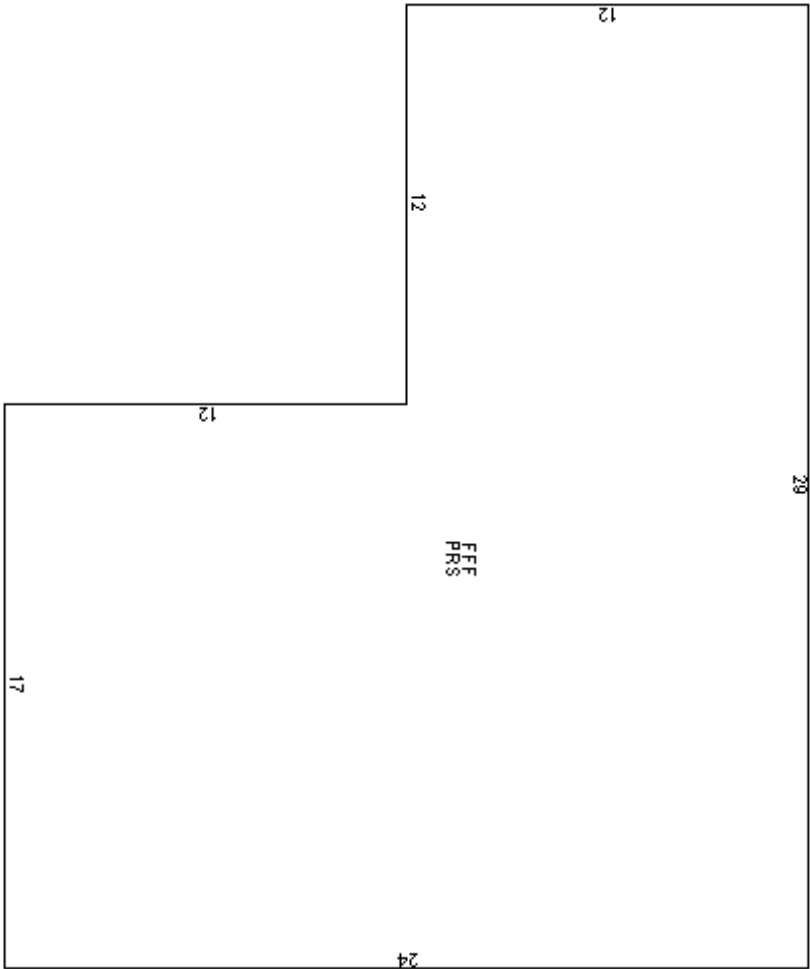
LAND VALUATION

LAST REVALUATION: 2023

Zone: RESIDENTIAL/AGRICULT 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	0.400 ac	163,000	E	100	100	100	100	95 -- MILD	100	154,900	0	N	154,900	
	0.400 ac									154,900			154,900	

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS			
		WINTERBURN, JOHANNA K JOHNSTON, DAVID J 1 RUONALA ROAD BROOKLINE, NH 03033	District	Percentage	Model: 1.00 STORY CAMP/COTTA Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: PINE/SOFT WD/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 1 Baths: 1.0 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: B2 AVG-20 Com. Wall: Size Adj: 2.2458 Base Rate: RSA 138.00 Bldg. Rate: 1.6529 Sq. Foot Cost: \$ 228.10			
			PERMITS					
			Date	Permit ID			Permit Type	Notes
			03/10/23	2023-346			ALTERATION	NEW DRAINS TO NEW BAT
			05/22/14	2014-083			GARAGE	2 BAY GAR 768 SQ FT



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	552	1.00	552
PRS	PIERS	552	-0.05	-28
GLA:	552	1,104		524


2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 119,524
Year Built: 1945
Condition For Age: VERY POOR 57 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 57 %
Building Value: \$ 51,400

OWNER INFORMATION				SALES HISTORY				PICTURE																	
PEIK, KRISTEN M				Date	Book	Page	Type	Price Grantor																	
303 ROUTE 13				12/02/2022	9670	1275	Q1	310,000 RC HOMES LLC																	
BROOKLINE, NH 03033				04/15/2022	9607	1377	U113	195,000 BARDEN, TIMOTHY M																	
				12/11/2019	9241	2445	Q1	140,000 ROYEA, JEAN PAUL &																	
				11/09/2009	8151	0635	U154	116,539 COREY, CHARLES E & SHE																	
				10/12/2006	7752	0316	U138	124,000 TAFE, SHAWN M & AMY M																	
LISTING HISTORY				NOTES																					
02/08/23 RWPR MNVM NOH 10/20/22 INSP MARKED FOR INSPECTION 01/01/21 RWVM 09/17/20 ERVM 06/13/17 INSP 02/15/17 ERPR UC ONLY 03/07/13 ERVL 02/06/12 ERVL				BLUE: 2/12 INT AVG/EXT FAIR; FLR SAG: (1) WD STV/HEARTH-DNPU; CRL ACC IS HATCH IN FLR;COND INT WORK LOW Q:3/13-STILL SOME PINE BOARDS; 9/20; NO ANS @ DOOR; STORAGE PART REMOVED; 10/22; ENT ANGLED; OPF TO FFF; DEK & STO RMVD; APPRS FULL RENO; NEW ROOF, WINDS & SIDING; 2/23; UPDATE IMG;																					
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		60		1,308		BACKYARD											
										1,300															
										MUNICIPAL SOFTWARE BY AVITAR															
										BROOKLINE ASSESSING OFFICE															
										PARCEL TOTAL TAXABLE VALUE															
Year		Building		Features		Land																			
2021		\$ 72,500		\$ 1,300		\$ 88,100		Parcel Total: \$ 161,900																	
2022		\$ 72,500		\$ 1,300		\$ 88,100		Parcel Total: \$ 161,900																	
2023		\$ 154,800		\$ 1,300		\$ 153,900		Parcel Total: \$ 310,000																	
LAND VALUATION										LAST REVALUATION: 2023															
Zone: RESIDENTIAL/AGRICULT										Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE											
Land Type		Units		Base Rate		NC Adj		Site		Road		DWay		Topography		Cond		Ad Valorem		SPI R		Tax Value		Notes	
IF RES		2,000 ac		200,000		D		90		100		100		95		90 -- ROLLING		100		153,900		0 N		153,900 RT 13	
		2,000 ac																							

OWNER INFORMATION				SALES HISTORY				PICTURE	
CASAUBON, ERIC CASAUBON, JESSICA 12 LAKIN RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				05/31/2023	9703	1448	Q 1	481,533	WILLIAMSON, THOMAS &
LISTING HISTORY				NOTES					
01/01/21	INSP	MARKED FOR INSPECTION		TAN:REAR DEK IS SHIFTING VRY BAD: 6/17 NOH. ROTTED WIN/DOOR SILL, NO NEW PIC AS FRONT IS OVERGROWN:11/17 KITCH 2017, GRANITE CTOPS W/BACKSPLASH: BATHS 2002: TQF=17'; CORR BATH COUNT (ADDED 2ND BATH): I>E: 9/20: NOH: EXT COND=GD; NO REC MAINT; DEK NDS REPAIRS, HSE NDS PRESSURE WASH;					
09/24/20	RWVM								
11/22/17	ERCL								
06/14/17	ERVW								
02/15/17	INSP	MARKED FOR INSPECTION							
06/09/10	ERVW								
06/03/10	INSP	MARKED FOR INSPECTION							
01/07/00	GL O								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	64	8 x 8	310	10,00	60	1,190 RED/WD PANEL 1,200			
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 154,600	\$ 1,200	\$ 130,700 Parcel Total: \$ 286,500						
2022	\$ 154,600	\$ 1,200	\$ 130,700 Parcel Total: \$ 286,500						
2023	\$ 250,300	\$ 1,200	\$ 217,100 Parcel Total: \$ 468,600						
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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	200,000 F	110	100	100	100	95 -- MILD	100	209,000 0 N 209,000
1F RES	1,790 ac	x 5,000 X	100				90 -- ROLLING	100	8,100 0 N 8,100
									217,100 217,100
									3,790 ac
LAST REVALUATION: 2023									

PICTURE



OWNER

CASABON, ERIC
CASABON, JESSICA
12 LAKIN RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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PERMITS

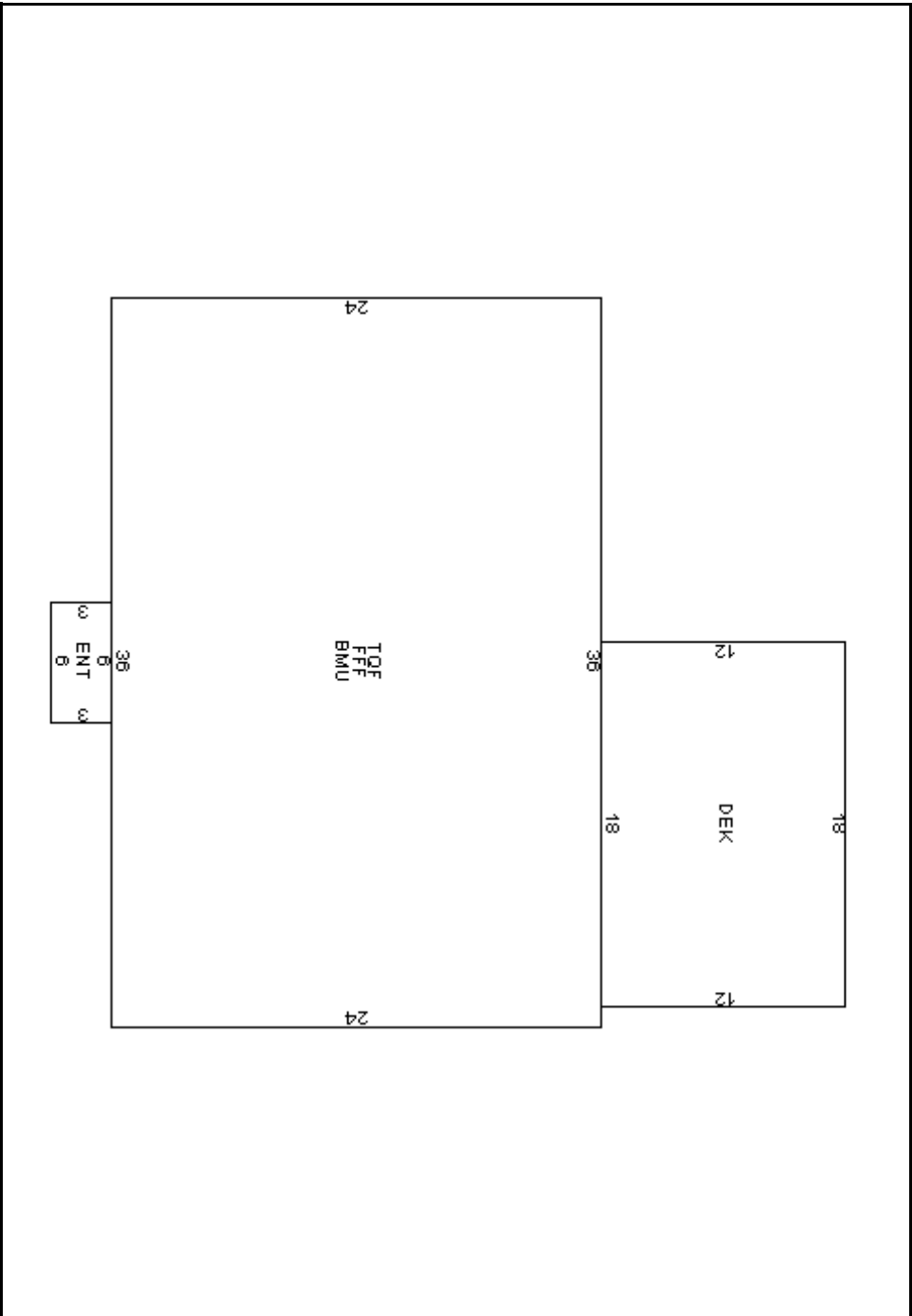
Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

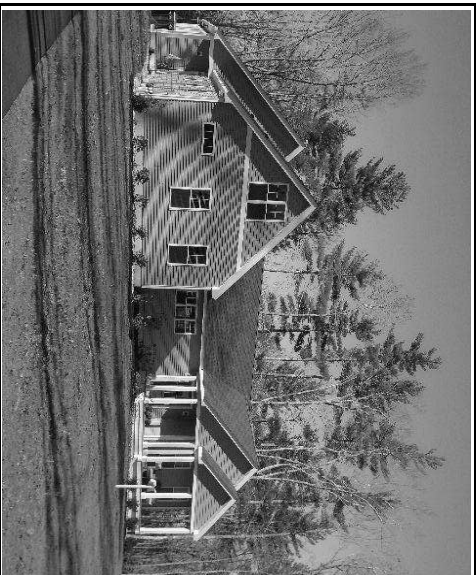
Model: 1.75 STORY SALT BOX
Roof: SALT BOX/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces: Generators: A/C: No
Quality: A1 AVG+10
Com. Wall: Base Rate: RSA 138.00
Size Adj: 1.1862 Bldg. Rate: 1.2659
Sq. Foot Cost: \$ 174.70

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	864	0.75 648
FFF	FST FLR FIN	864	1.00 864
BMU	BSMNT	864	0.15 130
DEK	DECK/ENTRANCE	216	0.10 22
ENT	ENTRY WAY	18	0.10 2
GLA: 1,512		2,826	1,666

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 291,050
Year Built:	1991
Condition For Age:	GOOD
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 250,300



OWNER INFORMATION				SALES HISTORY				PICTURE					
PHANEUF, MARK BOULAY-PHANEUF, KRISTINE ANN 27 COUNTRYSIDE DRIVE BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor					
				06/23/2023	9709	626	Q1	855,000 SALONEK, DANIEL					
				07/25/2022	9637	0351	U113	777,533 RAZZABONI HOME					
LISTING HISTORY				NOTES									
03/17/23 RWPE 11/07/22 MNVL 04/18/22 ERLV 01/01/22 INSP 01/07/20 ERSL				EFF 4/20 35 LOT SUB PER PLAN #40425 WITH LOTS C-4, C-20, C-21 AND C-24; EFF 4/21 ROAD IN; RMVD FROM CU, LUCT DONE 1/22; 4/22; PU NEW HSE, DATA EST, UC=FRAMED ONLY, CK 23 FOR FIN/SITE/2ND FLR; CO ISSUED ON 7/15/2022 FOR 2022-200; 11/22; DNV 1 BD & 1 BTH; KITCHEN CUST W/MARBLE C-TOP; NO CURRENT PLANS TO FIN HSU; 3/23 NO ANS @ DOOR; EST HSU NOW HSF OVER GARAGE PER BP;FIN HSF AFTER 7/22 SALE; 5/8/23 FOR SALE LP \$899,000 19 DOM									
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	



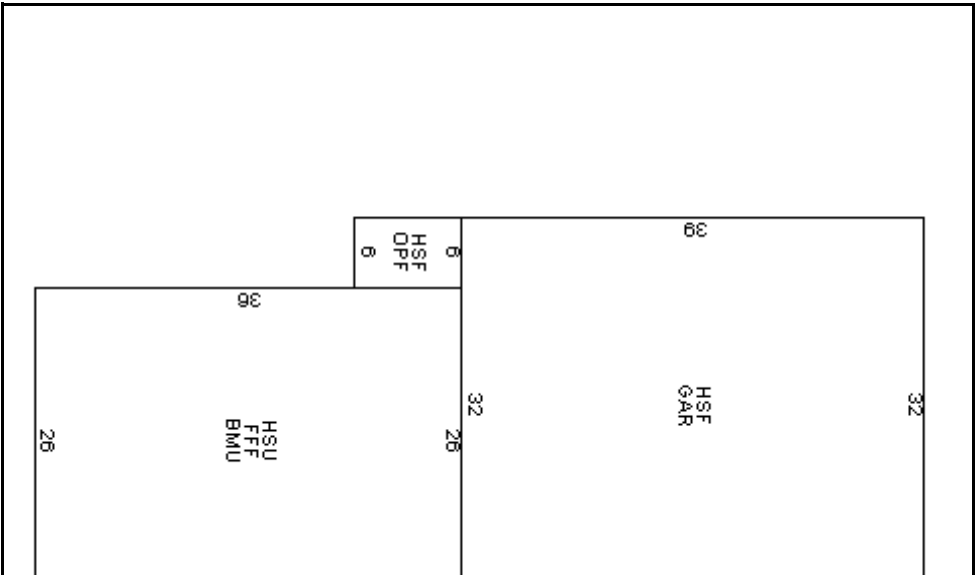
OWNER
PHANEUF, MARK
BOULAY-PHANEUF, KRISTINE ANN
27 COUNTRYSIDE DRIVE
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS			
Date	Permit ID	Permit Type	Notes
02/17/23	2023-324	ALTERATION	FINISH OFF 2 ROOMS ON T
01/10/22	2022-012	ALTERATION	WIRE NEW HOME
01/03/22	2022-200	NEW BUILDING	NEW HOME 2 3/4 BTHRM 3

BUILDING DETAILS
Model: 1.00 STORY RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 3.5 Fixtures: 12
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.8912 Base Rate: RSA 138.00
Bldg. Rate: 1.1229
Sq. Foot Cost: \$ 154,96




ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1302	0.50	651
GAR	GARAGE ATTCHD	1248	0.45	562
OPF	OPEN PORCH	238	0.25	60
VL T	VAULTED	512	0.05	26
FFF	FST FLR FIN	2424	1.00	2424
BMU	BSMNT	2424	0.15	364
EP U	COVERED BSM T	25	0.35	9
HSU	1/2 STRY UNFIN	936	0.15	140
GLA:	3,075	9,109		4,236

2023 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 656,411
Year Built: 2022
Condition For Age: AVERAGE 1 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 1 %
Building Value: \$ 649,800

OWNER INFORMATION				SALES HISTORY				PICTURE					
SKILLINGS, JUSTIN N & JESSICA M				Date	Book	Page	Type	Price Grantor					
21 COUNTRYSIDE DRIVE				03/30/2023	9691	0033	Q 1	869,200 RAZZABONI HOME					
BROOKLINE, NH 03033													
LISTING HISTORY				NOTES									
03/17/23 RWVM				EFF 4/20 35 LOT SUB PER PLAN #40425 WITH LOTS C-4, C-20, C-21 AND C-24;									
02/06/23 RWPM				EFF 4/21 ROAD IN; 6/22; APPRS SOME LOGGING, STILL VACANT; 2/23 PU									
06/03/22 RWVL				HSE; NO FLRS, KIT, FIN ELEC & TRIM; 3/23 HSE COMP BY 4/1; CK24 FOR									
01/01/22 INSP				SITE & DW;LUCT DONE 4/23; CO ISSUED 3/24/2023 FOR 2022-140									
01/07/20 ERSL PLAN#40425													
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													
BROOKLINE ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2021	\$ 0		\$ 0		\$ 762		Parcel Total: \$ 762						
2022	\$ 0		\$ 0		\$ 662		Parcel Total: \$ 662						
2023	\$ 654,800		\$ 3,000		\$ 220,100		Parcel Total: \$ 877,900						
LAND VALUATION													
Zone: RESIDENTIAL/AGRICULT Minimum Acreage: 2.00 Minimum Frontage: 200 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		2,000 ac	200,000	G	120	95	100	95	95 -- MILD	100	205,800	0 N	205,800
1F RES		3,013 ac	x 5,000	X	100				95 -- MILD	100	14,300	0 N	14,300
		5,013 ac										220,100	
LAST REVALUATION: 2023													

PICTURE



OWNER

KNORR, VLADIMIR & ELENA
8 KEMP DRIVE
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

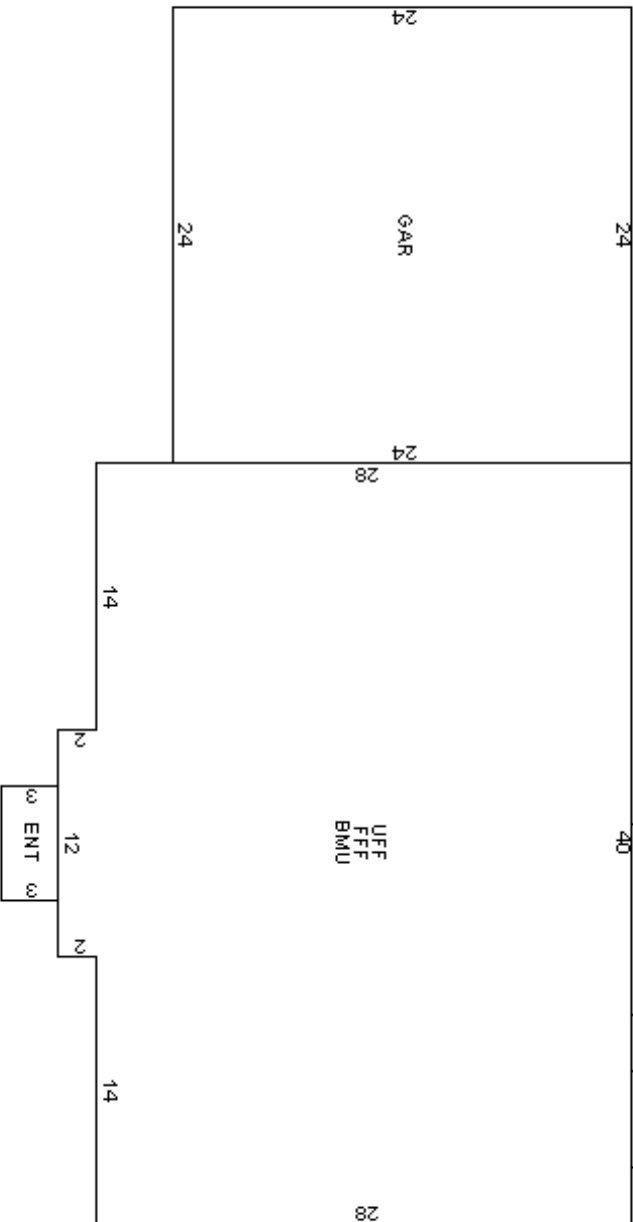
Date	Permit ID	Permit Type	Notes
10/02/17	2017-153	NEW BUILDING	NEW HOME 2 1/2 BTHRMS.

BUILDING DETAILS

Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 2.5 Fixtures: 9
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9954 Base Rate: RSA 138.00
Bldg. Rate: 1.2174
Sq. Foot Cost: \$ 168.00


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE ATTCHD	576	0.45 259
EPU	COVERED BSMT	25	0.35 9
DEK	DECK/ENTRANCE	120	0.10 12
ENT	ENTRY WAY	18	0.10 2
UFF	UPPER FLR FIN	1144	1.00 1144
FFF	FST FLR FIN	1144	1.00 1144
BMU	BSMNT	1144	0.15 172
GLA:	2,288	4,171	2,742

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 460,656
Year Built:	2017
Condition For Age:	AVERAGE
Physical:	8 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	8 %
Building Value:	\$ 423,800



OWNER INFORMATION				SALES HISTORY				PICTURE						
FARIA, THAMYRES MALDONADO SABBIO, ANTHONY PAUL 63 NORTH MASON ROAD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor					
				06/01/2023	9704	86	Q 1	655,000	REVETRIA, TOMAS					
				04/07/2023	9692	1836	U 139		1 REVETRIA, TOMAS &					
				06/21/2021	9486	0363	U 138		1 REVETRIA, TOMAS					
				06/21/2021	9486	0345	U 115	471,533	COLINBROOKE HOMES, LLC					
				06/25/2020	9311	2769	U V 21	272,000	BURBEE, FRANK D &					
LISTING HISTORY				NOTES										
01/12/22 RWVE				EFF 4/21 7 LOT SUB PER PLAN #40562; EFF 4/21 REMOVED FROM CU; LUCT										
01/01/22 INSP				DONE 11/20; 2/21; PU NEW HSE, DATA EST; UC=NEEDS SIDING TO BE										
04/01/21 ERSL				PLAN#40562										
03/17/21 RWPM				OUT=EST; HSE COMPL; DEK NOT VIEWABLE FROM ST=EST; UPDATE										
VISIT BY APPOINTMENT ONLY														
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVTAR		
Feature Type												BROOKLINE ASSESSING		
Units Length x Width Size Adj Rate Cond Market Value Notes												OFFICE		
FIREPLACE 1-STAND														
1 8 x 8 100 3,000.00 100 3,000														
SHED-WOOD														
64 8 x 8 310 10.00 100 1,984 EST @ DW														
5,000														
												PARCEL TOTAL TAXABLE VALUE		
												Year Building Features Land		
												2021 \$ 94,300 \$ 3,000 \$ 102,900		
												Parcel Total: \$ 200,200		
												2022 \$ 256,700 \$ 5,000 \$ 114,000		
												Parcel Total: \$ 375,700		
												2023 \$ 430,400 \$ 5,000 \$ 189,200		
												Parcel Total: \$ 624,600		
LAND VALUATION												LAST REVALUATION: 2023		
Zone: RESIDENTIAL/AGRICULT 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 1.841 ac 199,205 E 100 100 100 95 -- MILD 100 189,200 0 N 189,200														
1.841 ac												189,200		

PICTURE



OWNER

FARIA, THAMYRES MALDONADO
SABBIO, ANTHONY PAUL
63 NORTH MASON ROAD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
NEW SHED 8X18	
NEW HOME 4BED3BTH 2 S	

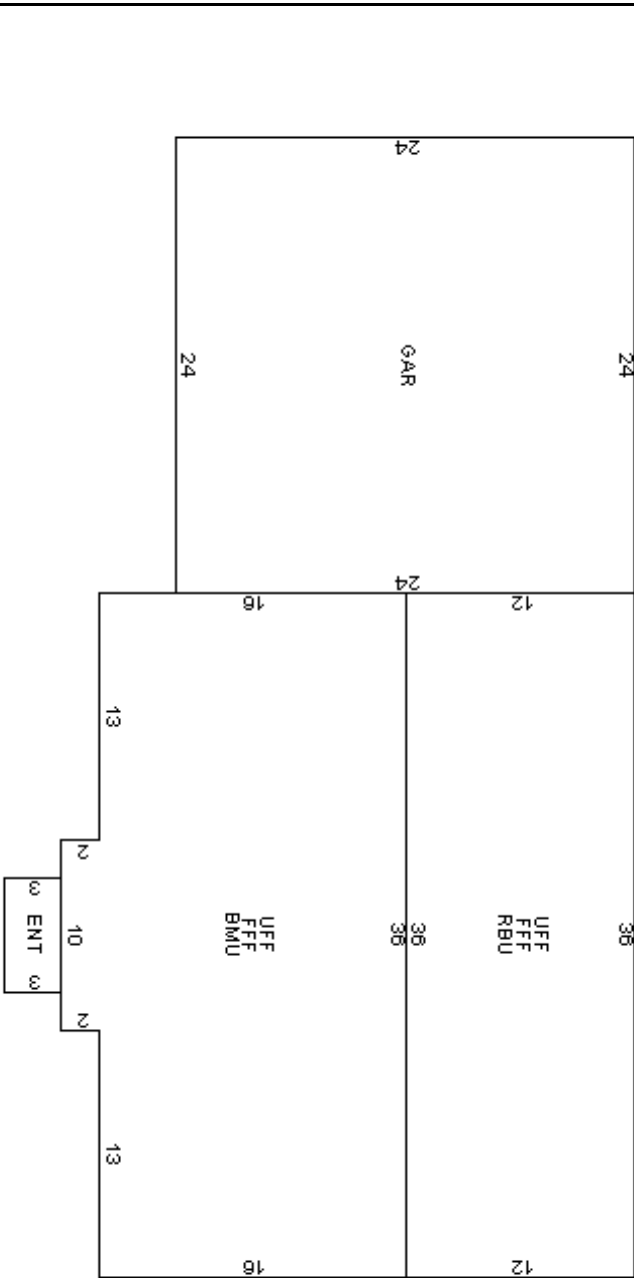
PERMITS

Date	Permit ID	Permit Type	Notes
09/01/21	2021-329	SHED	NEW SHED 8X18
10/06/20	2020-152	NEW BUILDING	NEW HOME 4BED3BTH 2 S

BUILDING DETAILS

Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators: 1
Quality: A2 AVG+20
Com. Wall:
Size Adj: 1.0204 Base Rate: RSA 138.00
Bldg. Rate: 1.2720
Sq. Foot Cost: \$ 175.53


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1028	1.00	1028
ENT	ENTRY WAY	18	0.10	2
UFF	UPPER FLR FIN	1028	1.00	1028
RBU	RAISED BSMNT	432	0.25	108
BMU	BSMNT	596	0.15	89
GAR	GARAGE ATTCHD	576	0.45	259
DEK	DECK/ENTRANCE	144	0.10	14
GLA: 2,056		3,822		2,528



2023 BASE YEAR BUILDING VALUATION		
Market Cost New:	\$ 443,740	
Year Built:	2021	
Condition For Age:	AVERAGE	3 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		3 %
Building Value:		\$ 430,400

OWNER INFORMATION				SALES HISTORY				PICTURE					
MARCOCCIO, ERIC				Date	Book	Page	Type	Price	Grantor				
MARCOCCIO, CHRISTINE				05/25/2023	9702	910	Q 1	680,000	COLINBROOKE				
2 HUTCHINSON HILL ROAD				07/21/2022	9636	438	U V 21	210,000	BURBEE, FRANK D &				
BROOKLINE, NH 03033													
LISTING HISTORY				NOTES									
03/17/23 RWPL				NEW LOT CREATED PER 3 LOT SUB PLAN#41452;LUCT DONE 12/22; 2/23 PU									
02/07/23 RWPM				NEW HSE; INFO EST DNVI; CK24; WEATHERTIGHT, ROUGH HEAT/ELEC; 3/23									
12/14/22 ERSL PLAN#41452				ADJ UC EST. HOUSE MOSTLY COMPLETE AT 4/1;									
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				
									3,000				
MUNICIPAL SOFTWARE BY AVITAR													
BROOKLINE ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2023	\$ 459,500		\$ 3,000		\$ 209,200								
Parcel Total: \$ 671,700													
LAND VALUATION													
Zone: RESIDENTIAL/AGRICULT 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	200,000	F	110	100	100	100	95 -- MILD	100	209,000	0 N	209,000	
1F RES	0.041 ac	x 5,000	X	100				95 -- MILD	100	200	0 N	200	
										209,200	209,200		
LAST REVALUATION: 2023													

PICTURE



OWNER

MARCOCCIO, ERIC
MARCOCCIO, CHRISTINE
2 HUTCHINSON HILL ROAD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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PERMITS

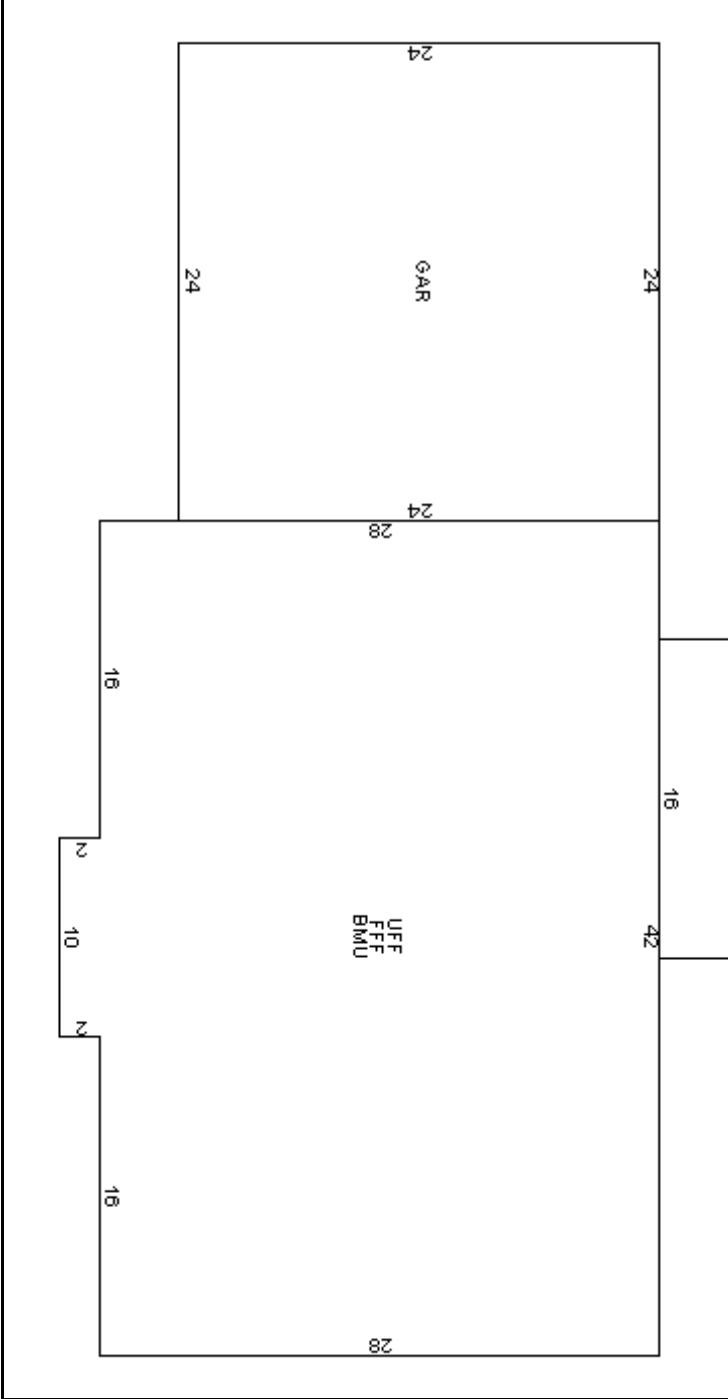
Date	Permit ID	Permit Type	Notes
08/08/22	2022-312	NEW BUILDING	NEW 1F HSE 2.5 BTH

BUILDING DETAILS

Model: 2.00 STORY CONVENTION
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces: Generators: A/C: Yes 100.00 %
Quality: A2 AVG+20
Com. Wall: Base Rate: RSA 138.00
Size Adj: 0.9843 Bldg. Rate: 1.1807
Sq. Foot Cost: \$ 162.93


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	1196	1.00 1196
DEK	DECK/ENTRANCE	192	0.10 19
FFR	FST FLR FIN	1196	1.00 1196
BMU	BSMNT	1196	0.15 179
GAR	GARAGE ATTCHD	576	0.45 259
GLA:	2,392	4,356	2,849

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 464,188
Year Built:	2022
Condition For Age:	AVERAGE
Physical:	1 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	1 %
Building Value:	\$ 459,500



OWNER INFORMATION				SALES HISTORY				PICTURE	
KOSCHESKI, SETH DAVID & KARISSA F 1 SO SPAULDING BRK RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor	
				03/31/2023 9691 1146 Q1 535,000 BELLAND, MARC P & DIANE					
LISTING HISTORY				NOTES					
05/03/23 ERVM 05/31/22 RWVM 01/01/22 INSP 12/20/17 DMVM 10/23/17 INSP 11/07/11 ERCL 06/17/11 ERVN 06/06/11 INSP				TAN; DNP U AC WALL UNIT W/OUTSIDE CONDENSER; 11/11 ABOVE GAR MEAS 6, LOW CEIL=ATU; 10X15 PELLETT STOVE HEAT ONLY; NO RECENT UPDATES; DEN W/CLOSET, DNP U AS BDRM; PU VLT, EPF;12/17; NOH; PU AC (EST % MINI SPLIT); EXT=GD; 5/22; INFO @ DOOR; INT VIEWED FROM EPF/BMU TO VERIFY AC %; APPRS GD COND INT/EXT;5/23 NOH, NC TO EXT; CORR BED COUNT PER MLS					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	96	8 x 12	227	10.00	80	1,743 BACKYARD			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 PELLETT INSERT			
SHED-WOOD	112	14 x 8	203	10.00	100	2,274 LEFT WOODS			
PATIO	135	9 x 15	179	7.00	40	677 EST=SHAPE/SNOW			
PATIO	112	8 x 14	203	7.00	40	637 EST=SHAPE/SNOW			
						8,300			
MUNICIPAL SOFTWARE BY AVTAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 207,300	\$ 8,300		\$ 125,000 Parcel Total: \$ 340,600					
2022	\$ 207,300	\$ 8,300		\$ 125,000 Parcel Total: \$ 340,600					
2023	\$ 341,800	\$ 8,300		\$ 208,000 Parcel Total: \$ 558,100					
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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	1.810 ac	199,050 F	110	100	100	100	-- LEVEL	95	208,000 0 N 208,000 CONS. DRAIN EASE.
						1.810 ac 208,000			
LAST REVALUATION: 2023									

PICTURE



OWNER

KOSCHESKI, SETH DAVID & KARIS
1 SO SPAULDING BRK RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARD TILE
Heat: OIL/HOT WATER
Bedrooms: 4 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: Yes 50.00 % Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0029 Base Rate: RSA 138.00
Bldg. Rate: 1.1027
Sq. Foot Cost: \$ 152.18

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	864	0.75	648
FFF	FST FLR FIN	1346	1.00	1346
OPF	OPEN PORCH	24	0.25	6
ATU	ATTIC	792	0.10	79
BMU	BSMNT	1244	0.15	187
PRS	PIERS	150	-0.05	-8
VLJ	VAULTED	280	0.05	14
ENT	ENTRY WAY	36	0.10	4
GAR	GARAGE ATTCHD	792	0.45	356
EPF	ENCLOSED	60	0.70	42
GLA:	1,994	5,588		2,674

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 406,929
Year Built: 1986
Condition For Age: GOOD 16 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 16 %
Building Value: \$ 341,800

OWNER INFORMATION				SALES HISTORY				PICTURE	
KASPER-CASTAGNO, MARGARET A HEBERT, CHAD D 5 SO SPAULDING BRK RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				06/01/2023	9703	2056	Q1	475,000	JOHNSON, JASON R
				12/05/2013	8626	1293	U139		JOHNSON, JASON R & KRI
				12/02/2003	7129	1068	Q1	227,545	BEERS, ROBERT L.
LISTING HISTORY				NOTES					
05/31/22 RWVM 01/01/22 INSP 04/10/18 ERCL 12/20/17 DMVM 10/23/17 INSP 06/08/10 ERVM 06/03/10 INSP 10/21/99 GL X				MNT GREEN: HSF=8'-9'; TOF=18'; 12/17; NOH: STAIRS FALLING OFF OPF; WOB: RADON SYS; FRONT OF HSE IS CEMENT CLAPBOARD; 4/18; K&B& WINS ORIG; WORN FLRS, LAMINATE C-TOPS, AREAS NEED SCRAPE & PAINT, PU CTH; OVERALL AVG COND FOR AGE: (1) DUCTLESS AC UNIT IN CTH/FF=50%; 5/22; EXT COND=AVG; GAR DOORS ROTTING; WINS ORIG & STARTING TO FAIL;;5/8/23 FORSALE LP\$469,900 18DOM PENDING (STATED MOTIVATED SELLER) ORIG K+B, SOME WORN FLRS=AVE OVERALL;					
EXTRA FEATURES VALUATION									
Feature Type	Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes		
SHED-WOOD	140	10 x 14		174	10,000	100	2,436 GRV/VINYL SIDED 2,400		
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 170,300		\$ 2,400		\$ 127,900 Parcel Total: \$ 300,600				
2022	\$ 170,300		\$ 2,400		\$ 127,900 Parcel Total: \$ 300,600				
2023	\$ 274,200		\$ 2,400		\$ 212,300 Parcel Total: \$ 488,900				
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				Minimum Acreage: 2.00	Minimum Frontage: 200				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2,000 ac	200,000	F	110	100	100	100	95 -- MILD	100
1F RES	0.700 ac	x 5,000	X	100				95 -- MILD	100
212,300									
2,700 ac									
212,300									
LAST REVALUATION: 2023									
Site: AVERAGE Driveway: PAVED Road: PAVED									

PICTURE



OWNER

KASPER-CASTAGNO, MARGARET A
HEBERT, CHAD D
5 SO SPAULDING BRK RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

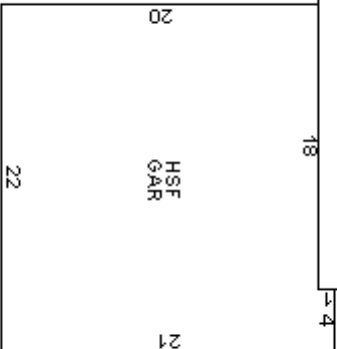
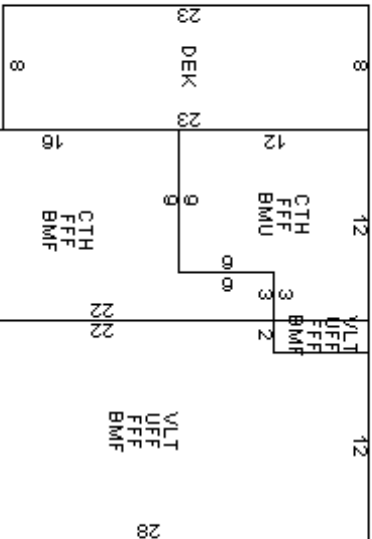
District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY CONVENTNL
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD/CEMENT CLAPBOARD
Int: DRYWALL
Floor: CARPET/PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 2 Baths: 1.5 Fixtures: 5
Extra Kitchens: Fireplaces:
A/C: Yes 50.00 % Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0680 Base Rate: RSA 138.00
Bldg. Rate: 1.1283
Sq. Foot Cost: \$ 155.70



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	910	1.00 910
VLT	VAULTED	574	0.05 29
DEK	DECK/ENTRANCE	184	0.10 18
OPF	OPEN PORCH	20	0.25 5
HSF	1/2 STRY FIN	444	0.50 222
BMF	BSMNT FINISHED	784	0.30 235
UFF	UPPER FLR FIN	392	1.00 392
CTH	CATHEDRAL	336	0.10 34
BMU	BSMNT	126	0.15 19
GAR	GARAGE ATTCHD	444	0.45 200
TQF	3/4 STRY FIN	182	0.75 137
GLA:	1,661	4,396	2,201
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 342,696	
Year Built:		1988	
Condition For Age:		AVERAGE 20 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		20 %	
Building Value:		\$ 274,200	

OWNER INFORMATION				SALES HISTORY				PICTURE								
WOODWARD, JILLIAN & SHAWN MICH 40 COUNTRYSIDE DRIVE BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor							
				11/01/2022	9664	15	Q 1	861,400	RAZZABONI HOME							
LISTING HISTORY				NOTES												
02/07/23 RWP/M 06/03/22 RWV/M 01/01/22 INSP MARKED FOR INSPECTION 01/07/20 ERS/L PLAN#40425				EFF 4/20 35 LOT SUB PER PLAN #40425 WITH LOTS C-4, C-20, C-21 AND C-24; EFF 4/21 ROAD IN; REMOVE FROM CURRENT USE FOR 2023; LUCT DONE 6/22; 6/22-HSE STARTED AFTER 4/1, PU 23; CO ISSUED ON 10/26/2022 FOR 2022-259;REMOVED FROM CU FOR TY 23;CO ISSUED FOR 2022-259 ON 10/26/2022; 2/23: PU NEW HSE, INFO @ DOOR, DNVI; EST GRANITE C-TOPS W/WD CABS-COMMON TO BLDR;												
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																
BROOKLINE ASSESSING OFFICE																
PARCEL TOTAL TAXABLE VALUE																
Year	Building		Features		Land											
2021	\$ 0		\$ 0		\$ 655		Parcel Total: \$ 655									
2022	\$ 0		\$ 0		\$ 579		Parcel Total: \$ 579									
2023	\$ 728,400		\$ 3,000		\$ 242,700		Parcel Total: \$ 974,100									
LAND VALUATION																
LAST REVALUATION: 2023																
Zone: RESIDENTIAL/AGRICULT				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		200,000	G	120	100	100	100	95 -- MILD	100	228,000	0	N	228,000	
1F RES		3,085 ac		x 5,000	X	100				95 -- MILD	100	14,700	0	N	14,700	
		5,085 ac		242,700												
				242,700												

WOODWARD, JILLIAN & SHAWN MI

40 COUNTRYSIDE DRIVE

BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

04/22/22

2022-259

NEW BUILDING

NEW SINGLE FAM HM 2 1/2

Model: 2.00 STORY CONVENTNL

Roof: GABLE OR HIP/ASPHALT

Ext: ABOVE AVG

Int: DRYWALL

Floor: HARDWOOD/CARPET

Heat: GAS/EA DUCTED

Bedrooms: 4 Baths: 2.5 Fixtures:

Extra Kitchens: Fireplaces:

A/C: Yes 100.00 % Generators:

Quality: A3 AVG+30

Com. Wall:

Size Adj: 0.8785 Base Rate: RSA 138.00

Bldg. Rate: 1.1752

Sq. Foot Cost: \$ 162.17

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
SLB	SLAB	72	0.00	0
BMU	BSMNT	1636	0.15	245
OPF	OPEN PORCH	204	0.25	51
CTH	CATHEDRAL	440	0.10	44
DEK	DECK/ENTRANCE	400	0.10	40
UFF	UPPER FLR FIN	2060	1.00	2060
GAR	GARAGE ATTCHD	864	0.45	389
FFF	FST FLR FIN	1708	1.00	1708
GLA:	3,768	7,384		4,537

24

UFF
GAR

36

6

UFF
SLB

6

40

UFF
FFF
BMU

28

20

DEK

20

20

CTH
FFF
BMU

22

20

20

20

20

14

14

12

12

12

12

14

14

OPF

40

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 735,765

Year Built: 2022

Condition For Age: AVERAGE

Physical: 1 %

Functional: 1 %

Economic: 1 %

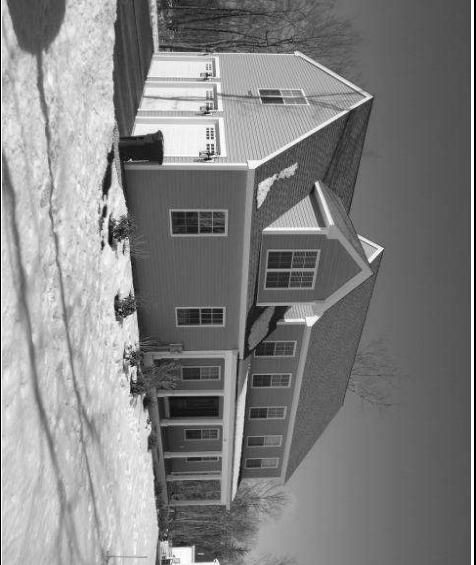
Temporary: 1 %

Total Depreciation: 1 %

Building Value: \$ 728,400

OWNER INFORMATION				SALES HISTORY				PICTURE						
JOHNSON, ERIC T & LINDSEY T				Date	Book	Page	Type	Price Grantor						
35 COUNTRYSIDE DRIVE				12/02/2022	9670	1953	Q 1	731,000 RAZZABONI HOME						
BROOKLINE, NH 03033														
LISTING HISTORY				NOTES										
02/07/23 RWPM				EFF 4/20 35 LOT SUB PER PLAN #40425 WITH LOTS C-4, C-20, C-21 AND C-24;										
06/03/22 RWVL				EFF 4/21 ROAD IN;REMOVE FROM CURRENT USE FOR 2023; LUCT DONE										
01/01/22 INSP MARKED FOR INSPECTION				6/22; 6/22; HSE STARTED >4/1; DNP U FNDTN; CK 23 FOR HSE;REMOVED										
01/07/20 ERSL PLAN#40425				FROM CU FOR TY 23; CO ISSUED FOR 2022-269 ON 11/23/2022; 2/23; INFO @ DOOR, DNV1; PU HSE;										
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														
BROOKLINE ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2021	\$ 0				\$ 122									
					Parcel Total: \$ 122									
2022	\$ 0				\$ 118									
					Parcel Total: \$ 118									
2023	\$ 575,100		\$ 3,000		\$ 227,300									
					Parcel Total: \$ 805,400									
LAND VALUATION														
LAST REVALUATION: 2023														
Zone: RESIDENTIAL/AGRICULT 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	1.882 ac	199,410	G	120	100	100	100	95 -- MILD	100	227,300	0	N	227,300	
	1.882 ac									227,300			227,300	

PICTURE



OWNER

JOHNSON, ERIC T & LINDSEY T
35 COUNTRYSIDE DRIVE
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

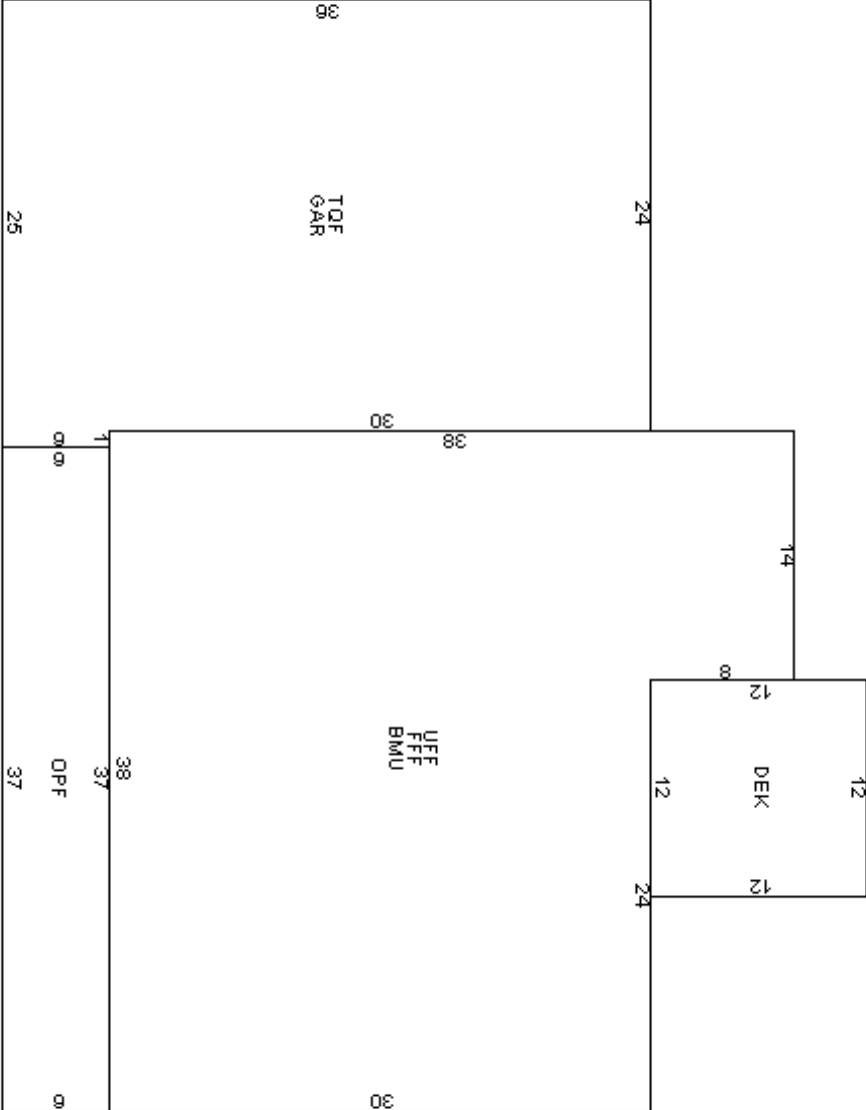
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/06/22	2022-269	NEW BUILDING	NEW SINGLE FAM HM 2 1/2

BUILDING DETAILS


Model: 2.00 STORY CONVENTNL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9128 Base Rate: RSA 138.00
Bldg. Rate: 1.1057
Sq. Foot Cost: \$ 152.58



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE ATTCHD	870	0.45 392
OPF	OPEN PORCH	222	0.25 56
UFF	UPPER FLR FIN	1252	1.00 1252
UFF	FST FLR FIN	1252	1.00 1252
BMU	BSMNT	1252	0.15 188
DEK	DECK/ENTRANCE	144	0.10 14
TQF	3/4 STRY FIN	870	0.75 653
GLA: 3,157		5,862	3,807
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 580,872	
Year Built:		2022	
Condition For Age:		AVERAGE 1 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		1 %	
Building Value:		\$ 575,100	

OWNER INFORMATION				SALES HISTORY				PICTURE	
KUZMIN, KONSTANTIN SAPUNKOVA, YULIYA 108 NO MASON RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				05/16/2023	9700	977	Q 1	600,000	DVARECKAS, DEREK AND
				01/07/2002	6558	1066	Q 1	269,933	LTI CONSTRUCTION,
LISTING HISTORY				NOTES					
07/11/23	ERHN	NO ANSWER		04/02 NEW HOUSE 100% LM TAN, SHARED DRIVEWAY W/110; 6/09 WOB; CORRECT FACTUAL DATA; 2/14 PU HSU; HSU=15; RM OFF MSTR BDRM W/CLOSET BUT NO HALLWAY ACC-DNPU AS 4TH BDRM; DNPV TENT GAR;10/17 NOH; 5/22; HO NOT HOME, MEAS ONLY; PU DEK, NEXT TO ATT DEK; APRRS MIN MAINT;					
05/25/22	RWVM								
01/01/22	INSP	MARKED FOR INSPECTION							
10/24/17	KCVM								
10/23/17	INSP	MARKED FOR INSPECTION							
02/04/14	ERPL	2ND FLR ONLY							
06/18/09	ERVL								
12/17/08	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units			Length x Width	Size Adj	Rate	Cond	Market Value	Notes
DECK	132	12 x 11		181		7.00	60	1,003	BEHIND HSE
									1,000
MUNICIPAL SOFTWARE BY AVTAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 230,400	\$ 0		\$ 102,900		Parcel Total: \$ 333,300			
2022	\$ 230,400	\$ 1,000		\$ 102,900		Parcel Total: \$ 334,300			
2023	\$ 372,100	\$ 1,000		\$ 170,900		Parcel Total: \$ 544,000			
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: DIRT/GRAVEL									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
IF RES	1.855 ac	199,275	E	100	100	95	-- MILD	95	170,900
									170,900
1.855 ac									
LAST REVALUATION: 2023									

PICTURE



OWNER

KUZMIN, KONSTANTIN
SAPUNKOVA, YULIYA
108 NO MASON RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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PERMITS

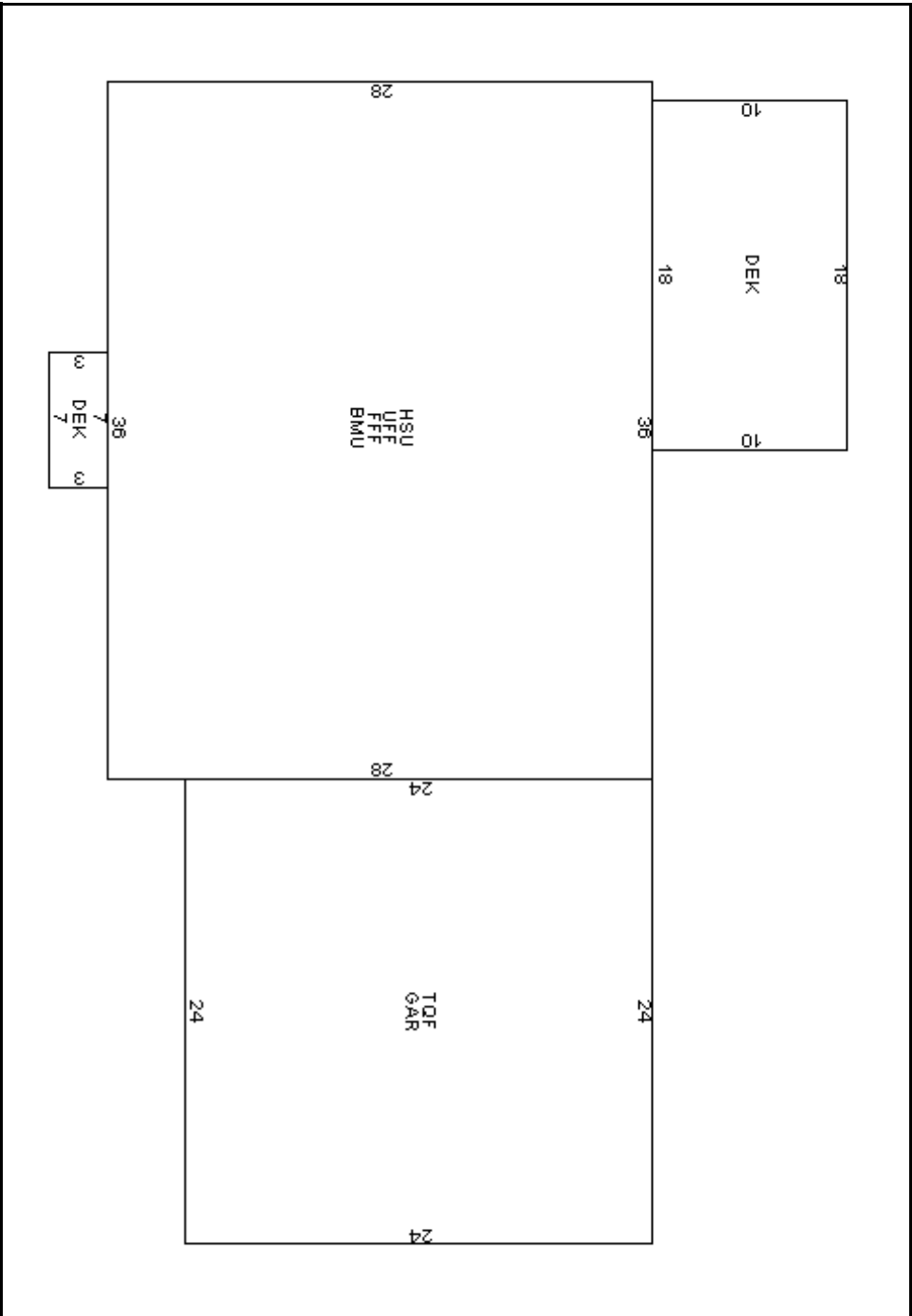
Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

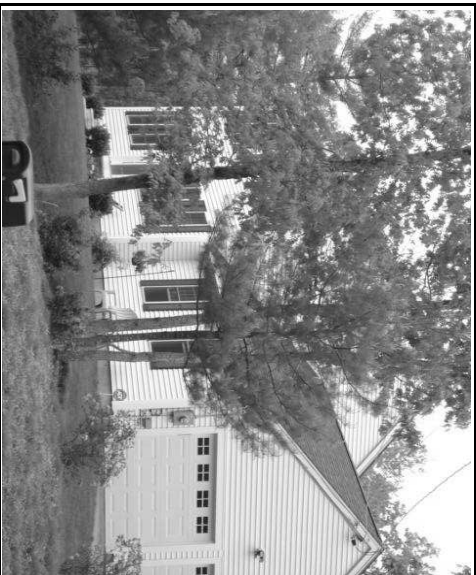
Model: 2.50 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9674 Base Rate: RSA 138.00
Bldg. Rate: 1.0116
Sq. Foot Cost: \$ 139.60

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	576	0.75	432
UFF	UPPER FLR FIN	1008	1.00	1008
FFR	FST FLR FIN	1008	1.00	1008
BMU	BSMNT	1008	0.15	151
DEK	DECK/ENTRANCE	201	0.10	20
GAR	GARAGE ATTCHD	576	0.45	259
HSU	1/2 STRY UNFIN	1008	0.15	151
GLA: 2,448		5,385		3,029

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 422,848
Year Built:	2001
Condition For Age:	GOOD
Physical:	12 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	12 %
Building Value:	\$ 372,100

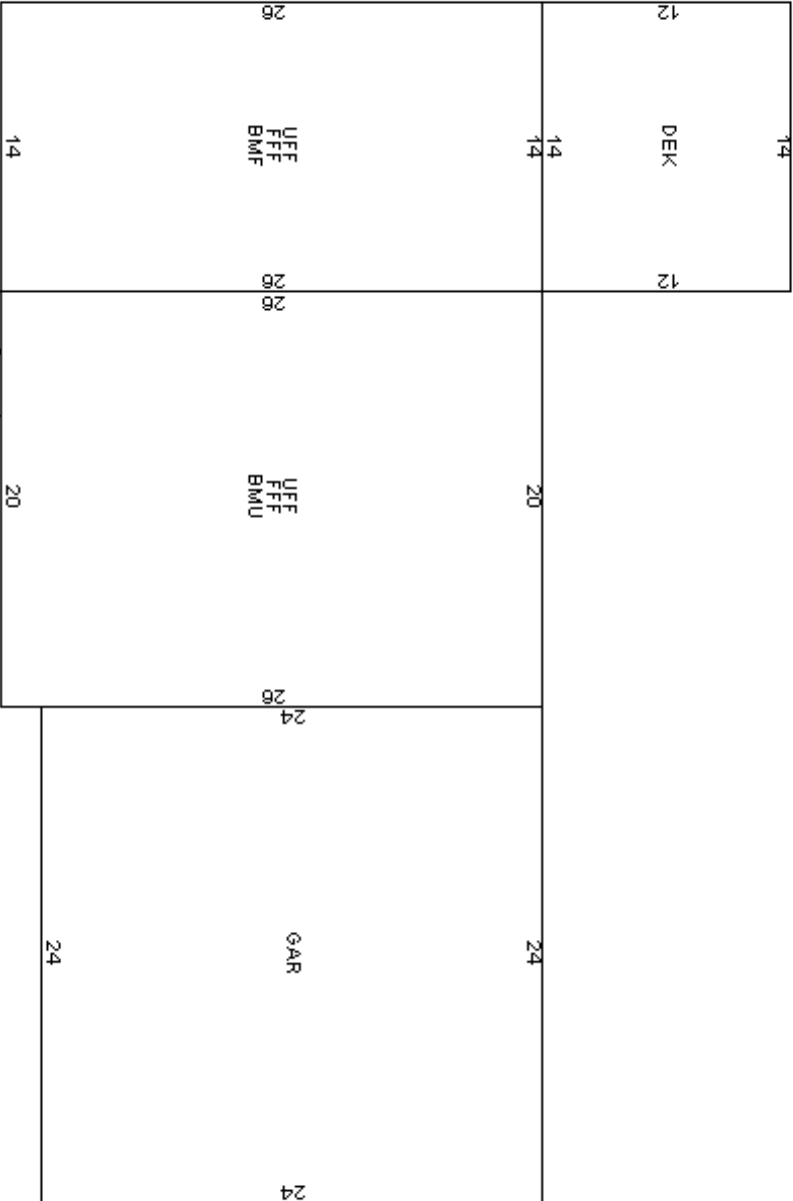


OWNER INFORMATION				SALES HISTORY				PICTURE	
ROBINSON, JOSEPH ROBINSON, MEGHAN B 2 AMES RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor	
				06/01/2023	9704	27	Q 1	590,000 HUTCHINSON, ROSS E &	
				06/26/2009	8106	1807	Q 1	264,747 GLENDALE HOMES INC	
BROOKLINE, NH 03033									
LISTING HISTORY				NOTES					
07/12/23	MNHN			YELLOW: CORNER LOT W/AMES & HUTCH HILL RD/ALL EST PER HO/ 2/16					
12/11/17	KGVM			P/U POOL W/ ATT DECK;4/17 P/U SHED;12/17; NOH; EXT WELL MAINT;					
10/23/17	INSP			EXT=GOOD;EST BMF PER MLS PICS;INFO					
04/07/17	ERPM	SHED							
02/17/16	ERPM								
02/22/10	ERPR								
04/16/09	CRPM								
04/16/07	JDPR								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
HUTCHINSON HILLS	1			100	10,000.00	100	10,000		
POOL-ABOVE GROUND	512	32 x 16		91	6.00	100	2,796 OVAL		
DECK	144	16 x 9		171	7.00	100	1,724 ATT POOL		
SHED-WOOD	192	16 x 12		143	10.00	100	2,746 BACKYARD		
							17,300		
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 192,500	\$ 17,300		\$ 130,200		Parcel Total: \$ 340,000			
2022	\$ 192,500	\$ 17,300		\$ 130,200		Parcel Total: \$ 340,000			
2023	\$ 327,700	\$ 17,300		\$ 224,300		Parcel Total: \$ 569,300			
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT 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	1.354 ac	196,770 G	120	100	100	100	95 -- MILD	100	224,300
	1.354 ac								224,300
LAST REVALUATION: 2023									

PICTURE		OWNER		TAXABLE DISTRICTS	
		ROBINSON, JOSEPH ROBINSON, MEGHAN B 2 AMES RD BROOKLINE, NH 03033		District	Percentage
				PERMITS	
				Date	Permit ID
				Permit Type	Notes
				04/20/16 2016-061	SHED
				08/10/15 2015-146	POOL
				04/02/09 2009-032	NEW BUILDING
				12/28/07 2007-275	NEW BUILDING
					12X16 SHED BEHIND HOU
					32X16 ABOVE GRND POOL W
					NEW HOME 3 BDRM WITH
					NEW HME 3 BDRM WITH G

BUILDING DETAILS	
Model: 2.00 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0627 Base Rate: RSA 138.00 Bldg. Rate: 1.1685 Sq. Foot Cost: \$ 161.25	


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	884	1.00
UFF	FST FLR FIN	884	1.00
BMU	BSMNT	520	0.15
GAR	GARAGE ATTCHD	576	0.45
DEK	DECK/ENTRANCE	168	0.10
ENT	ENTRY WAY	18	0.10
BMF	BSMNT FINISHED	364	0.30
GLA:	1,768	3,414	2,233

	
2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 360,071
Year Built:	2009
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 327,700

OWNER INFORMATION				SALES HISTORY				PICTURE	
GONZALEZ, MIGUEL ANGEL & JESSICA I				Date	Book	Page	Type	Price Grantor	
34 WESTVIEW RD				03/28/2023	9690	1293	Q 1	600,000 HALLETT FAMILY	
BROOKLINE, NH 03033				07/01/2020	9315	1664	U 138	1 HALLETT, STEPHEN P &	
				06/28/2004	7266	0439	Q 1	324,016 HEWES, HAPPY & SUSAN	
LISTING HISTORY				NOTES					
05/03/23	ERYM			YELLOW/6-10/P/U VLT IN MASTER/NO FPL/ P/U BMF HEAT IS ELECT					
01/02/18	KGvX			BASEBOARD/DNPU FUTURE FPL FNDTN/P/U A/C/SOME NEW SIDING &					
10/23/17	INSP			FLRNG ON EFF DUE TO WTR DMG; 1/18 BEGAN MEAS, ASKED TO LEAVE BY					
06/09/10	ERVL			CHILD=X; NC TO EXT; SOME CRACKING IN PAINT; EXT GD FOR AGE;5/23					
06/03/10	INSP			NOH PU PATTO;EXT GOOD/MAINT					
02/18/00	GL X								
EXTRA FEATURES VALUATION									
Feature Type	Units			Length x Width	Size Adj	Rate	Cond	Market Value Notes	
PATTO	171	1	x 171	154	7.00	50		922 BACKYARD	
900									
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 218,800		\$ 0		\$ 120,100				
					Parcel Total: \$ 338,900				
2022	\$ 218,800		\$ 0		\$ 120,100				
					Parcel Total: \$ 338,900				
2023	\$ 394,800		\$ 900		\$ 210,400				
					Parcel Total: \$ 606,100				
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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	200,000 F	110	100	100	100	95 -- MILD	100	209,000 0 N 209,000
1F RES	0.310 ac	x 5,000 X	100				90 -- ROLLING	100	1,400 0 N 1,400
2,310 ac 210,400 210,400									
LAST REVALUATION: 2023									

OWNER INFORMATION				SALES HISTORY				PICTURE		
OLSSON, LINDA J				Date	Book	Page	Type	Price Grantor		
4 WRIGHT ROAD				11/04/2022	9665	0580	Q 1	729,933 HOMESTEAD		
BROOKLINE, NH 03033				03/24/2021	9444	1731	U V 31	1 BROOKLINE, TOWN OF		
				06/05/2020	9303	396	U V 21	145,000 FELZANI, ERNEST L		
				05/06/2014	8657	2504	U V 31	FELZANI, ERNEST L		
				05/06/2014	8657	2501	U V 31	FELZANI, ERNEST L		
LISTING HISTORY				NOTES						
02/08/23 RWVM				EFF 4/15 SUBDIV PL#38050, UNDERGROUND UTIL: 7/20 LUCT DONE 11/20 CK 21 FOR ROAD IN/DEV ETC; 3/21: ROAD IN; STILL CTD; 4/22: PU NEW HSE, DATA EST, FRAMED ONLY @ 4/1=UC; HSU=10' W/O FRNT DORMS; 2/23: HSE COMPL; PU AC, DEKS, SITE, DW; RMV UC;						
04/13/22 ERVL										
03/17/21 ERPR										
01/16/18 KGV L										
10/23/17 INSP										
03/10/16 ERPR										
04/01/15 LMSL										
10/07/99 GL V										
EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVTAR
Feature Type				Units Length x Width		Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND				1		100	3,000.00	100	3,000	
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features		Land						
2021	\$ 0			\$ 59,800						
				Parcel Total: \$ 59,800						
2022	\$ 66,700			\$ 123,600						
				Parcel Total: \$ 193,300						
2023	\$ 473,900			\$ 227,200						
				Parcel Total: \$ 704,100						
LAND VALUATION										
Zone: RESIDENTIAL/AGRICULT 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
IF RES	1.862 ac	199,310	G	120	100	100	95 -- MILD	100	227,200	227,200
1.862 ac 227,200										
LAST REVALUATION: 2023										
Site: AVERAGE Driveway: PAVED Road: PAVED										

PICTURE



OWNER

OLSSON, LINDA J
4 WRIGHT ROAD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

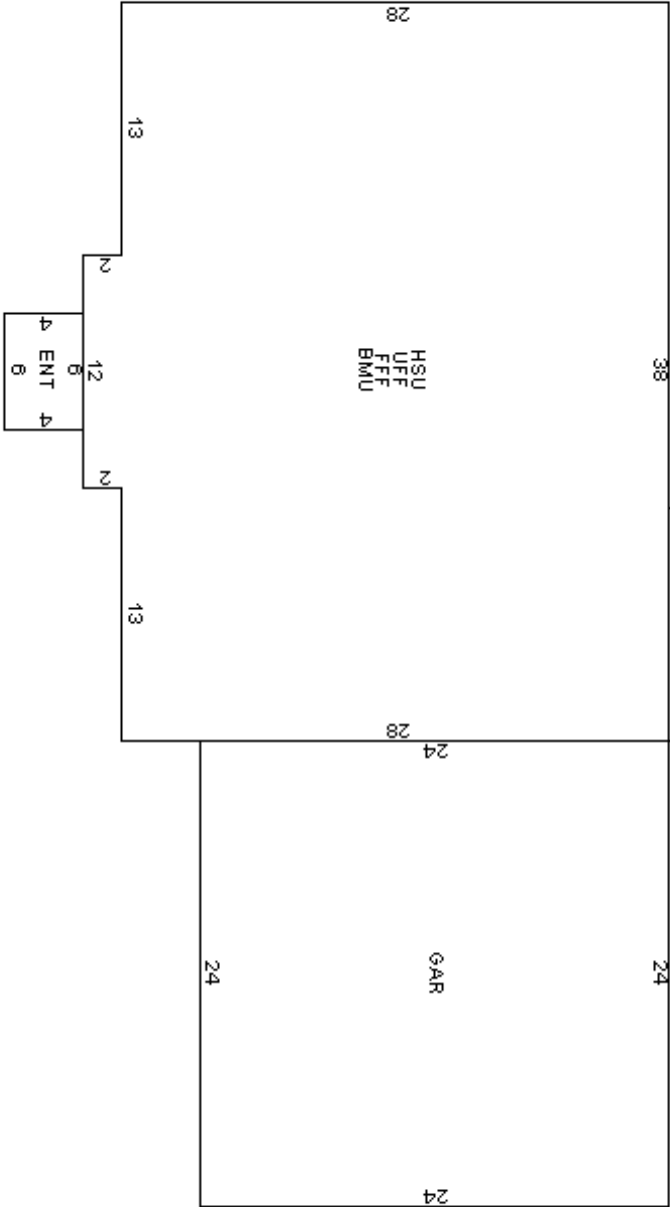
Date	Permit ID	Permit Type	Notes
12/04/21	2021-372	NEW BUILDING	SINGL FAM HOME WITH 2 C
09/24/15	2015-155	SIGN	SUBDIVISION SIGN TEMP

BUILDING DETAILS


Model: 2.50 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.9919 Base Rate: RSA 138.00
Bldg. Rate: 1.2758
Sq. Foot Cost: \$ 176.06

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
HSU	1/2 STRY UNFIN	1088	0.15 163
UPF	UPPER FLR FIN	1088	1.00 1088
FPF	FST FLR FIN	1088	1.00 1088
BMU	BSMNT	1088	0.15 163
GAR	GARAGE ATTCHD	576	0.45 259
ENT	ENTRY WAY	24	0.10 2
DEK	DECK/ENTRANCE	120	0.10 12
GLA:	2,176	5,072	2,775

2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 488,567	
Year Built:		2021	
Condition For Age:	AVERAGE	3 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		3 %	
Building Value:		\$ 473,900	



OWNER INFORMATION		SALES HISTORY				PICTURE							
CHERI, DAVID & COURTNEY		Date	Book	Page	Type	Price Grantor							
12 WRIGHT ROAD		05/03/2023	9697	1758	Q 1	777,400 HOMESTEAD							
BROOKLINE, NH 03049		06/05/2020	9303	396	U V 21	145,000 FELZANI, ERNEST L							
LISTING HISTORY		NOTES											
02/08/23 RWPM		EFF 4/15 SUBDIV PL#38050, UNDERGROUND UTIL, PRIVATE											
01/13/22 RWVL		WELLS/SEPTIC;7/20 LUCT DONE;11/20 CK 21 FOR ROAD IN/DEV ETC; 3/21;											
03/07/21 ERPR		ROAD IN; STILL CTD; 1/22; VAC, RD PAVED; 2/23; NOH; ALL INFO EST; WILL											
01/16/18 KGVL		BE FIN BY 4/1; CO ISSUED ON 4/7/2023 FOR 2022-289;											
10/23/17 INSP		MARKED FOR INSPECTION											
04/01/15 LMSL													
MUNICIPAL SOFTWARE BY AVITAR													
BROOKLINE ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2021	\$ 0	\$ 0	\$ 60,400	Parcel Total: \$ 60,400									
2022	\$ 0	\$ 0	\$ 105,400	Parcel Total: \$ 105,400									
2023	\$ 555,000	\$ 3,000	\$ 228,400	Parcel Total: \$ 786,400									
LAST REVALUATION: 2023													
Zone: RESIDENTIAL/AGRICULT 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	200,000	G	120	100	100	95 -- MILD	100	228,000	0	N	228,000	
1F RES	0.090 ac	x 5,000	X	100			95 -- MILD	100	400	0	N	400	
	2,090 ac	228,400											



OWNER
CIERI, DAVID & COURTNEY
12 WRIGHT ROAD
BROOKLINE, NH 03049

TAXABLE DISTRICTS

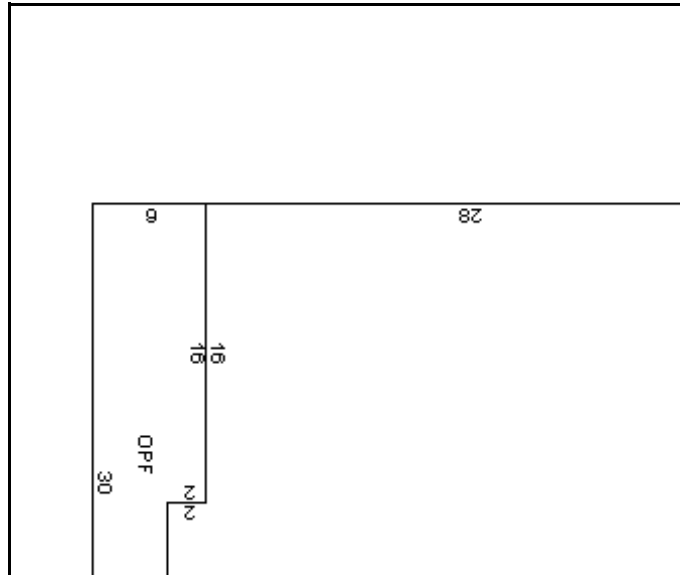
District	Percentage
12 WRIGHT RD	100%

PERMITS

Date	Permit ID	Permit Type	Notes
06/13/22	2022-289	NEW BUILDING	SINGL FAM HOME2 1/2 BTH

BUILDING DETAILS
Model: 2.00 STORY CONVENTNL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.9448 Base Rate: RSA 138.00
Bldg. Rate: 1.2277
Sq. Foot Cost: \$ 169.43


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1540	1.00	1540
FF	FST FLR FIN	1204	1.00	1204
BMU	BSMNT	1204	0.15	181
OPF	OPEN PORCH	152	0.25	38
GAR	GARAGE ATTCHD	528	0.45	238
HSF	1/2 STRY FIN	192	0.50	96
DEK	DECK/ENTRANCE	120	0.10	12
GLA: 2,840		4,940		3,309



2023 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 560,644
Year Built: 2022
Condition For Age: AVERAGE 1 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 1 %
Building Value: \$ 555,000

OWNER INFORMATION				SALES HISTORY				PICTURE			
JORDAN, KEVIN				Date	Book	Page	Type	Price Grantor			
27 MOUNTAIN RD				04/27/2023	9696	1106	Q 1	625,000 BOUDREAU, DAVID &			
BROOKLINE, NH 03033				04/15/2005	7443	1541	Q 1	345,017 HADLEY, MARC J			
				08/07/2002	6683	2090	Q 1	298,000 PETERSEN, DOUGLAS & LI			
LISTING HISTORY				NOTES							
01/09/18 KGVM				YELLOW; 3/12 NOH; PU 22X28 ADD, DEK, OPF SCREENED; INT EST; EST 3.5							
10/23/17 INSP				BTHS TOTAL; ADDED 1 BTH TO COUNT DUE TO BP/ADD; EST ADD 100% NO							
03/20/12 ERPM				UC; CO ISSUED FOR 2011-081 IN 04/2012; 1/18; ALL INFO FROM HO (MRS),							
06/21/11 ERVM				DNVT; NEW ROOF & WINDS 2016; STEEP DW; DNP 2 CKN COOPS & 1 DOG							
06/06/11 INSP				HSE=NV; EXT WELL MAINT; GD FOR AGE;							
01/20/04 JDPM											
03/16/00 GL O											
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				80	10 x 8		260	10.00	60	1,248 BY DW/PRS/T111	
				4,200							
MUNICIPAL SOFTWARE BY AVITAR											
BROOKLINE ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 242,300				\$ 4,200		\$ 126,000				
				Parcel Total: \$ 372,500							
2022	\$ 242,300				\$ 4,200		\$ 126,000				
				Parcel Total: \$ 372,500							
2023	\$ 400,600				\$ 4,200		\$ 209,300				
				Parcel Total: \$ 614,100							
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT				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	200,000	F	110	100	100	95 -- MILD	100	209,000	0 N	209,000
1F RES	0.070 ac	x 5,000	X	100			90 -- ROLLING	100	300	0 N	300
										209,300	
										209,300	
LAST REVALUATION: 2023											

PICTURE



OWNER

JORDAN, KEVIN
27 MOUNTAIN RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/07/11	2011-081	ADDITON	ADDING 1BTH, LIVING SPA

BUILDING DETAILS

Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 3.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9617 Base Rate: RSA 138.00
Bldg. Rate: 1.0782
Sq. Foot Cost: \$ 148.79

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1683	1.00	1683
UFF	UPPER FLR FIN	1064	1.00	1064
DEK	DECK/ENTRANCE	260	0.10	26
ENT	ENTRY WAY	18	0.10	2
BMG	BASEMENT	560	0.20	112
BMU	BSMT	1123	0.15	168
OPF	OPEN PORCH	160	0.25	40
GLA:	2,747	4,868		3,095

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 460,505
Year Built: 1997
Condition For Age: GOOD 13 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 13 %
Building Value: \$ 400,600

OWNER

LIEN, ELIZABETH MAYE
 LIEN, JARRED
 4 NORWAY DR
 BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/23/02		ADDITON	SUNROOM & DECK

BUILDING DETAILS

Model: 2.50 STORY COLONIAL
 Roof: GABLE OR HIP/ASPHALT
 Ext: MASONITE
 Int: DRYWALL
 Floor: PINE/SOFT WD/CARPET
 Heat: GAS/EA DUCTED
 Bedrooms: 4 Baths: 2.5 Fixtures: 8
 Extra Kitchens: Fireplaces: Generators:
 A/C: Yes 100.00 %
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 0.9190 Base Rate: RSA 138.00
 Bldg. Rate: 1.0269
 Sq. Foot Cost: \$ 141.72


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	840	0.45	378
OPF	OPEN PORCH	72	0.25	18
HSF	1/2 STRY FIN	784	0.50	392
UFF	UPPER FLR FIN	1135	1.00	1135
ENT	ENTRY WAY	86	0.10	9
DEK	DECK/ENTRANCE	372	0.10	37
FFR	FST FLR FIN	1279	1.00	1279
HSU	1/2 STRY UNFIN	351	0.15	53
EPF	ENCLOSED	294	0.70	206
BMU	BSMNT	1279	0.15	192
GLA:	2,806	6,492		3,699

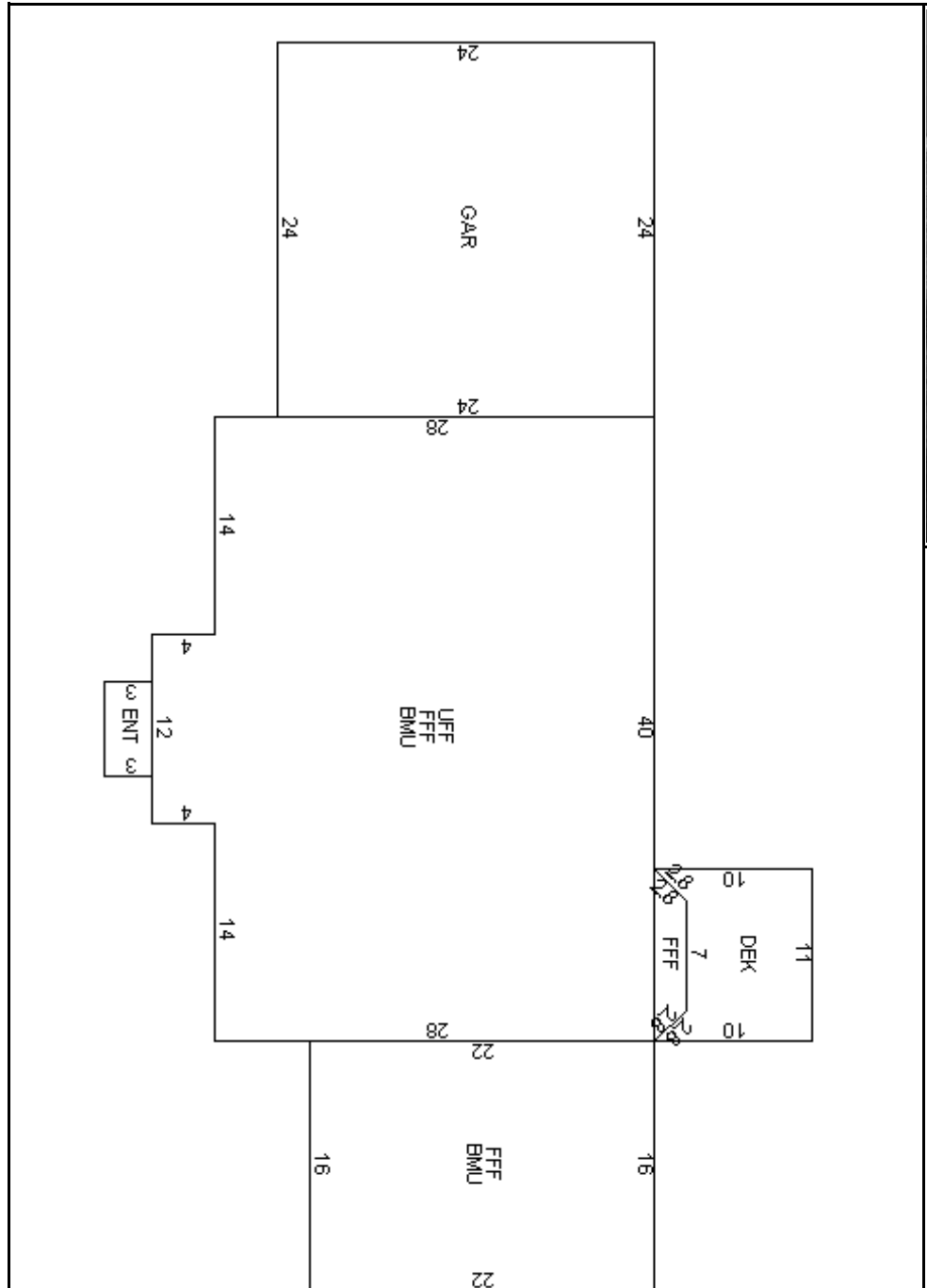
2023 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 524,222**
 Year Built: **1997**
 Condition For Age: **VERY GOOD** **10 %**
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **10 %**
 Building Value: **\$ 471,800**

OWNER INFORMATION				SALES HISTORY				PICTURE	
Kew, Meredith Kew, William 4 Randi Drive Brookline, NH 03033				Date	Book	Page	Type	Price Grantor	
				07/03/2023	9711	2336	Q1	700,000 JMF REALTY LLC	
				05/12/2023	9699	1816	U151	460,000 FLAHERTY, THOMAS	
				07/27/2000			Q1	249,930 GLENDALE HOMES INC	
LISTING HISTORY				NOTES					
01/09/18 KGVM 10/23/17 INSP 02/10/12 ERVM 01/30/12 INSP 11/29/04 JDPO 05/01/01 GL X				TAN: 2/12 DNVI PER HO: PU VLT & FFF BUMPOUT. FPL EST TILE PER HO; AC: CORRECTED ADD (22X16, NOT 24X16);1/18; NOH; ADJ DEK ON SKETCH; DNPV WOODEN PLATFORM IN WDS=NV; EXT GD FOR AGE;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	160	16 x 10		160	100	2,560 BY DW			
FIREPLACE 1-STAND	1			100	100	3,000 GAS			
						5,600			
MUNICIPAL SOFTWARE BY AVTAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 274,100			\$ 5,600 \$ 132,000					
				Parcel Total: \$ 411,700					
2022	\$ 274,100			\$ 5,600 \$ 132,000					
				Parcel Total: \$ 411,700					
2023	\$ 453,400			\$ 5,600 \$ 219,100					
				Parcel Total: \$ 678,100					
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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	1,840 ac	199,200 F	110	100	100	100	-- LEVEL	100	219,100 0 N 219,100
						219,100			

		OWNER KEW, MEREDITH KEW, WILLIAM 4 RANDI DRIVE BROOKLINE, NH 03033		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage		
District	Percentage								
PERMITS									
Date	Permit ID	Permit Type	Notes						
06/09/04	2004-090	NEW BUILDING	BLD 10X16' WD FRAMED SI						

BUILDING DETAILS					
Model: 2.00 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARD TILE Heat: GAS/EA DUCTED Bedrooms: 4 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9528 Base Rate: RSA 138.00 Bldg. Rate: 1.1653 Sq. Foot Cost: \$ 160.81					

						BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.							
GAR	GARAGE ATTCHD	576	0.45	259							
UFF	FST FLR FIN	1538	1.00	1538							
BMU	BSMNT	1520	0.15	228							
ENT	ENTRY WAY	18	0.10	2							
DEK	DECK/ENTRANCE	92	0.10	9							
UFF	UPPER FLR FIN	1168	1.00	1168							
GLA: 2,706		4,912	3,204								
2023 BASE YEAR BUILDING VALUATION											
Market Cost New:		\$ 515,235									
Year Built:		2001									
Condition For Age:		GOOD 12 %									
Physical:											
Functional:											
Economic:											
Temporary:											
Total Depreciation:		12 %									
Building Value:		\$ 453,400									

OWNER INFORMATION				SALES HISTORY				PICTURE	
MURPHY, IAN M & KELLY				Date	Book	Page	Type	Price Grantor	
94 OLD MILFORD RD				01/27/2023	9680	1747	Q 1	470,000 COOK, GARY M & SANDRA	
BROOKLINE, NH 03033				06/19/2018	9082	2095	Q 1	325,000 DORMAN, JOHN P. & DANA	
				08/21/2001			Q 1	259,933 BERG, REV TRUST	
LISTING HISTORY				NOTES					
05/03/23	ERV/M			GRY: 15X60 ROOF PREFAB MTL (SHED STYLE); 1/18; NOH: REMOVED 1 SHED; EXT=GOOD;6/18 CORR BED/BTH COUNT PER M.LS. HOUSE WELL MAINT BUT MOSTLY ORIG, KITCH + BATH ORIG=AVERAGE COND OVERALL(SOLD AFTER 6 DOM, EST PRICED LOW TO SELL. QUICK)5/23 NOH, PU LNT0, APPEARS NC TO COND;					
06/27/18	ERHC								
01/16/18	DMVM								
10/23/17	INSP		MARKED FOR INSPECTION						
02/17/12	ERV/M								
01/30/12	INSP		MARKED FOR INSPECTION						
03/28/07	JDP/M								
05/23/00	GL O								
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	72	6 x 12		282	10.00	60	1,218 BY DW		
LEAN-TO	32	8 x 4		400	4.00	25	128 WD-STO		
						4,300			
MUNICIPAL SOFTWARE BY AVTAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 246,700				\$ 4,600		\$ 115,000		
			Parcel Total:				\$ 366,300		
2022	\$ 246,700				\$ 4,600		\$ 115,000		
			Parcel Total:				\$ 366,300		
2023	\$ 409,800				\$ 4,300		\$ 191,000		
			Parcel Total:				\$ 605,100		

LAND VALUATION

LAST REVALUATION: 2023

Zone: RESIDENTIAL/AGRICULT


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	200,000	E	100	100	100	95 -- MILD	100	190,000	0	N	190,000	
1F RES	0,200	ac	x 5,000	X	100			95 -- MILD	100	1,000	0	N	1,000	
	2,200 ac													191,000



OWNER
MURPHY, IAN M & KELLY
 94 OLD MILFORD RD
 BROOKLINE, NH 03033

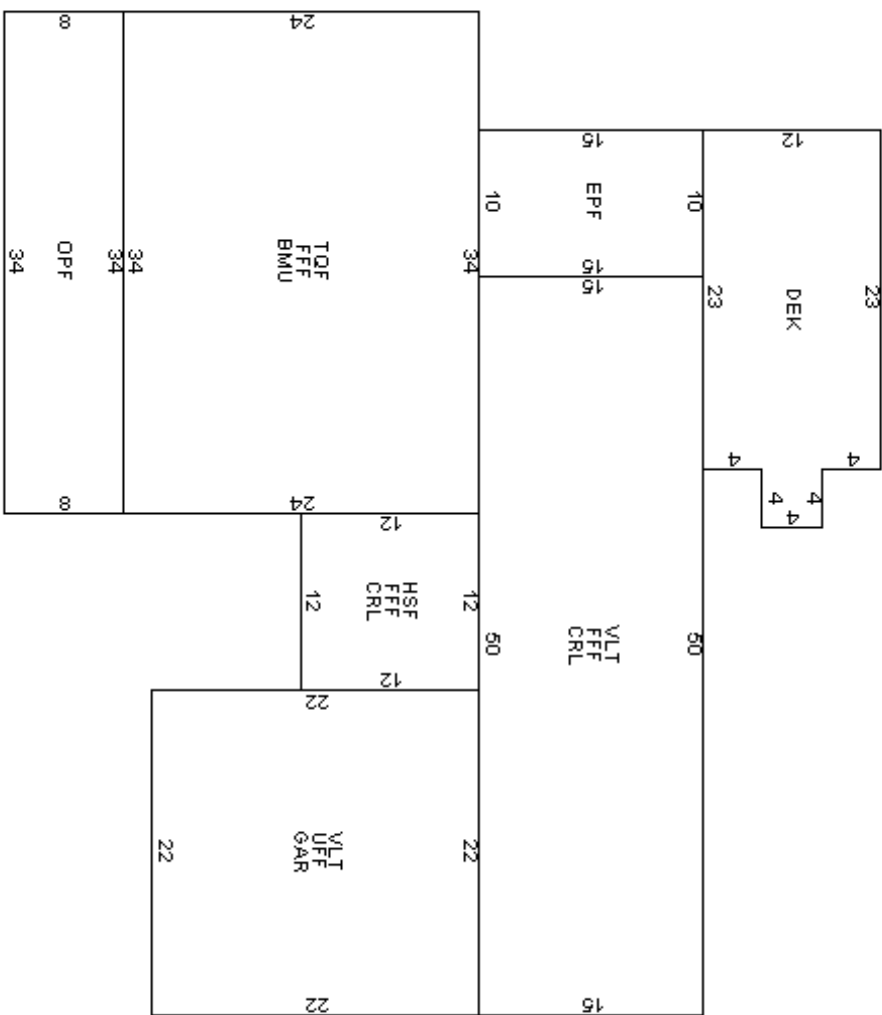
TAXABLE DISTRICTS

District	Percentage

PERMITS			
Date	Permit ID	Permit Type	Notes
09/29/06		ADDITION	COLD STORAGE RM & FAV
07/11/02		ADDITION	3 SEASONS PORCH/DECK

Model: 1.75 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: WOOD SHINGLE
 Int: DRYWALL
 Floor: PINE/SOFT WD
 Heat: OIL/FA DUCTED
 Bedrooms: 4 Baths: 2.0
 Extra Kitchens:
 A/C: Yes 100.00 %
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9297

Base Rate: RSA 138.00
 Bldg. Rate: 1.0523
 Sq. Foot Cost: \$ 145.22




ID	Description	Area	Adj.	Effect.
VLT	VAULTED	1234	0.05	62
UFF	UPPER FLR FIN	484	1.00	484
GAR	GARAGE ATTCHD	484	0.45	218
EPF	ENCLOSED	150	0.70	105
DEK	DECK/ENTRANCE	292	0.10	29
HSF	1/2 STRY FIN	144	0.50	72
FFP	FST FLR FIN	1710	1.00	1710
CRL	CRAWL SPACE	894	0.05	45
OPF	OPEN PORCH	272	0.25	68
TQF	3/4 STRY FIN	816	0.75	612
BMU	BSMNT	816	0.15	122
GLA:	2,878	7,296		3,527

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 512,191
Year Built:	1988
Condition For Age:	AVERAGE
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 409,800

OWNER INFORMATION				SALES HISTORY				PICTURE									
BOOTH, ALLISON		Date		Book	Page	Type	Price	Grantor									
		03/31/2023		9691	0986	Q1	505,000	MELIA, SEAN M & LAUREN									
		06/26/2014		8670	0301	Q1	267,000	FORMICA, RICHARD N & D									
86 OLD MILFORD RD																	
BROOKLINE, NH 03033																	
LISTING HISTORY		NOTES															
05/03/23 ERVM		YELLOW; CORNER LOT; ACC ON STONE HEDGE RD; FULL REAR DORM;															
01/16/18 DMVM		2/15 BMF= BMU DUE TO GUTTING (MOLD); HO STATES WILL NOT FINISH															
10/23/17 INSP		AGAIN; 1/18 NOH; PU ENT; EXT=GD; WELL MAINT; EST ATU OVER GAR;5/23															
02/27/15 JRPL		NOH, EXT COULD USE SCRAPE/PAINT, GOOD COND OVERALL, PU DECK,															
06/15/10 ERVL		PATTO															
06/03/10 INSP																	
02/02/00 GL O																	
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 WOOD FPL						
DECK		64			8 x 8			310	7.00	25	347 LOW-Q/PLATFORM						
PATTO		198			1 x 198			141	7.00	75	1,466 SHAPE						
										4,800							
MUNICIPAL SOFTWARE BY AVTAR										BROOKLINE ASSESSING OFFICE							
PARCEL TOTAL TAXABLE VALUE																	
Year		Building		Features		Land											
2021		\$ 186,800		\$ 3,000		\$ 108,800		Parcel Total: \$ 298,600									
2022		\$ 186,800		\$ 3,000		\$ 108,800		Parcel Total: \$ 298,600									
2023		\$ 303,400		\$ 4,800		\$ 187,800		Parcel Total: \$ 496,000									
LAND VALUATION										LAST REVALUATION: 2023							
Zone: RESIDENTIAL/AGRICULT 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		0.880 ac		187,800		E	100	100	100	100	100 -- LEVEL	100	187,800	0	N	187,800	
		0.880 ac											187,800			187,800	

PICTURE



OWNER

BOOTH, ALLISON
86 OLD MILFORD RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

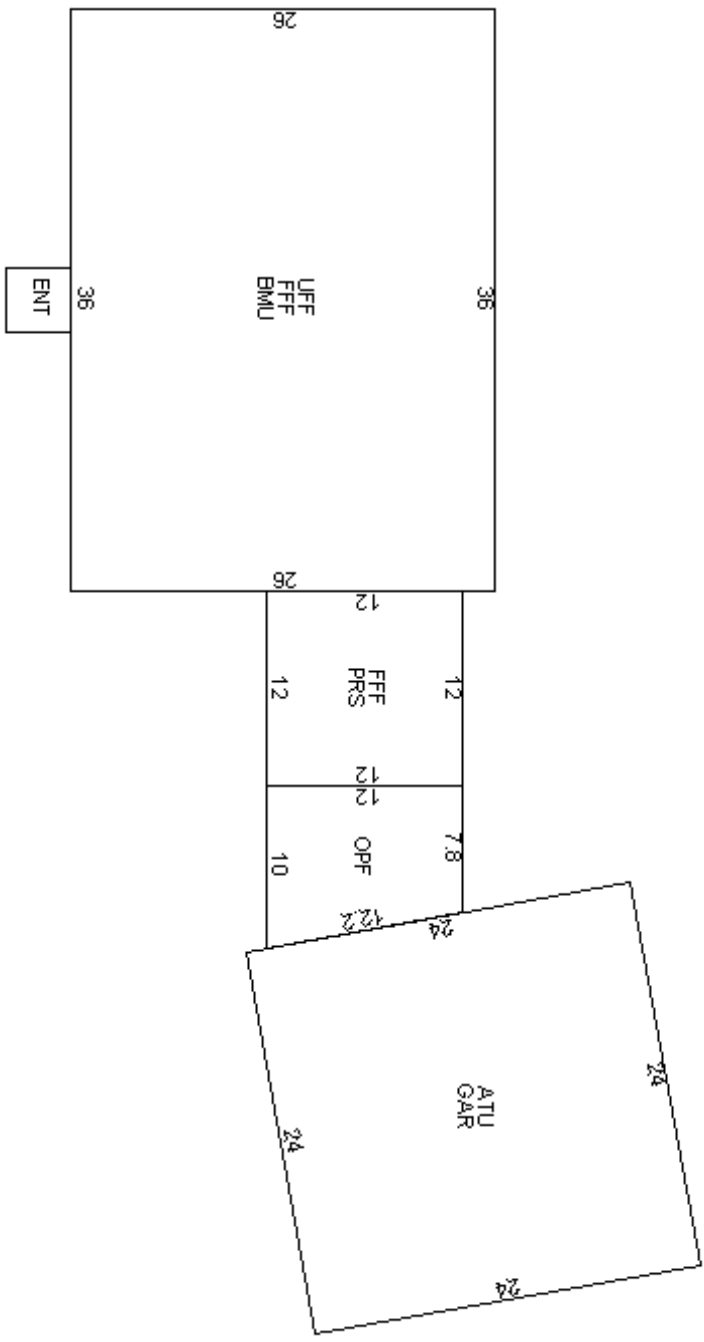
PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 2.00 STORY GAMBREL
Roof: GAMBREL/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: HARDWOOD/HARD TILE
Heat: OIL/HOT WATER
Bedrooms: 4 Baths: 1.5 Fixtures: 5
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0246 Base Rate: RSA 138.00
Bldg. Rate: 1.1156
Sq. Foot Cost: \$ 153.95

ATU GAR



2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 384,105
Year Built:	1968
Condition For Age:	GOOD
Physical:	20 %
Functional:	W.H.
Economic:	1 %
Temporary:	
Total Depreciation:	21 %
Building Value:	\$ 303,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
MAUCHLINE, KAREN				Date	Book	Page	Type	Price Grantor	
MAUCHLINE, STEPHEN JAMES KERR				05/05/2023	9698	1006	Q 1	581,133 SPARGO, GLENN R & LORNA	
3108 PEACH BLOSSOM				12/14/2021	9567	0137	U 1 38	1 SPARGO, GLENN R & LORNA	
BENTONVILLE , AR 72712				08/26/2004	7306	0380	Q 1	324,950 KAPLAN, BENJAMIN S & A	
LISTING HISTORY				NOTES					
01/18/18 KGVM				TAN: 2/12 NOH; POOL REMOVED; PU NEW DEK; PAT:1/18 NOH; EST PAT &					
10/23/17 INSP MARKED FOR INSPECTION				DEK=SNOW; SCREENHSE=8X12 W/8X12 SHED-W ATT;					
02/17/12 ERYM									
01/30/12 INSP MARKED FOR INSPECTION									
04/19/06 JDAL									
01/12/00 GL X									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SCREENHOUSE	96	12 x 8	227	14.00	70	2,136			
DECK	63	9 x 7	314	7.00	30	415 EST/SHAPE			
CARPORT WOOD	240	12 x 20	127	11.00	50	1,676 DRT FLR			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
PATIO	221	17 x 13	132	7.00	50	1,021 EST/SNOW/SHAPE			
SHED-WOOD	96	8 x 12	227	10.00	70	1,525 ATT SCREENHSE			
				9,800					
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 204,200	\$ 9,800		Parcel Total: \$ 333,600					
2022	\$ 204,200	\$ 9,800		Parcel Total: \$ 333,600					
2023	\$ 368,800	\$ 9,800		Parcel Total: \$ 577,200					
LAST REVALUATION: 2023									
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: DIRT/GRAVEL	
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	2,000 ac	200,000 F	110	100	95	100	95 -- MILD	100	198,600
1F RES	0.010 ac	x 5,000 X	100			95 -- MILD	100	0	0 N
				2,010 ac		198,600			

**OWNER**

TAXABLE DISTRICTS

BUILDING DETAILS

MAUCHLINE, KAREN

MAUCHLINE, STEPHEN JAMES KERR
3108 PEACH BLOSSOM

District	Percentage
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Model: 1.75 STORY COLONIAL
Roof: SALT BOX/ASPHALT
Ext: WOOD SHINGLE

Roof: **SALT BOX/ASPHALT**

Ext: WOOD SHINGLE

Int: DRYWALL

Floor: HARDWOOD/CARPET

Heat: OIL/FA DUCTED

Bedrooms: **3** Baths: **2.0** Fixtures:

Extra Kitchens: Fireplaces:

A/C: Yes 100.00 % Generators:

Quality: **A1** **AVG+10**

Com. Wall:

Size Adj: 0.9834 Base Rate: **RS A 138.00**

Bldg. Rate: 1.131

Sq. Foot Cost: **\$153.61**



PERMITS			
Date	Permit ID	Permit Type	Notes

15 JULY 2005

ID	Description	Area	Adj. Effect.
TOF	3/4 STRY FIN	1504	0.75
GAR	GARAGE ATTCHD	672	0.45
CRL	CRAWL SPACE	180	0.05
OPF	OPEN PORCH	40	0.25
FFF	FST FLR FIN	1236	1.00
DEK	DECK/ENTRANCE	497	0.10
PRS	PIERS	224	-0.05
BMU	BSMNT	832	0.15
VLT	VAULTED	180	0.05
GLA:	2,364	5,365	2,858

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 439,017
Year Built:	1984
Condition For Age:	GOOD
Physical:	16 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 368,800

OWNER INFORMATION				SALES HISTORY				PICTURE			
GRIFA III, THOMAS C SALERNO, ASHLEY M 27 PIGEON HILL RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor			
				03/02/2023	9686	0509	Q 1	664,000 HARLEY,ADAM			
				12/06/2002	6782	0045	Q 1	365,000 GLENDALE HOMES INC			
				06/27/2002	6658	2283	Q V	80,000 AERO PROPERTIES			
LISTING HISTORY				NOTES							
05/03/23	ERVM	SALES VERIFICATION	TAN: 6/17 GRANITE C-TOPS W/ISLAND, PU VLT IN MASTER & ADD, CORR BATH COUNT; 2/21 PU SHED, SOLAR, LT; EST HSF/GAR MINI SPLIT HEAT; 3/22; PU BMF (NO BTH, SINK ONLY); 1/23; INFO @ DOOR; EXT COND=GD; APPRS GD MAINT; 5/23 NOH: PU LINTO-NO OTHER CHANGES TO EXT; APPEARS INT RENO ON GOING PER MATERIALS/DUMPSTER; PER MLS GOOD COND OVERALL								
01/11/23	RWVM										
01/01/23	INSP	MARKED FOR INSPECTION									
03/09/22	ERPR										
04/02/21	RWPR										
02/12/21	RWPM										
06/29/17	ERVL										
02/15/17	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				
SHED-WOOD	96	12 x 8		227	10.00	80	1,743 RT DW				
SOLAR ELECT PANEL	23			100	400.00	100	9,200 2020 ROOF				
LEAN-TO	96	12 x 8		227	4.00	40	349 COOP/PEN				
LEAN-TO	48	8 x 6		393	4.00	100	755 @DW				
							15,000				
MUNICIPAL SOFTWARE BY AVTAR											
BROOKLINE ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2021	\$ 278,400			Parcel Total: \$ 18,900 \$ 136,800 \$ 434,100							
2022	\$ 289,700			Parcel Total: \$ 18,900 \$ 136,800 \$ 445,400							
2023	\$ 479,000			Parcel Total: \$ 15,000 \$ 227,100 \$ 721,100							
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT				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	1.837 ac	199,185	G	120	100	100	95 -- MILD	100	227,100	0 N	227,100
		1.837 ac		227,100							

OWNER

GRIFFA III, THOMAS C
 SALERNO, ASHLEY M
 27 PIGEON HILL RD
 BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/25/21	2021-012	ALTERATION	WIRE BASEMENT FOR LIGHT
12/14/20	2020-166	ALTERATION	FINISH BASEMENT
08/25/20	2020-134	ALTERATION	SOLAR PANELS 23
07/09/20	2020-134	ALTERATION	23 SOLAR PANELS ON ROOF
06/15/04	2004-093	ADDITION	BLD A 492 SF DEK
07/25/02		NEW BUILDING	SINGLE FAMILY HOME/OUT

BUILDING DETAILS

Model: 2,00 STORY COLONIAL
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: GAS/EA DUCTED
 Bedrooms: 4 Baths: 2.5 Fixtures: 10
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9094 Base Rate: RSA 138.00
 Bldg. Rate: 1.0195
 Sq. Foot Cost: \$ 140.70

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	572	0.45	257
UFF	UPPER FLR FIN	1120	1.00	1120
FFR	FST FLR FIN	1568	1.00	1568
BMF	BSMNT FINISHED	1300	0.30	390
VLT	VAULTED	653	0.05	33
OPF	OPEN PORCH	504	0.25	126
DEK	DECK/ENTRANCE	506	0.10	51
BMU	BSMNT	252	0.15	38
HSF	1/2 STRY FIN	572	0.50	286
GLA:	2,974	7,047		3,869

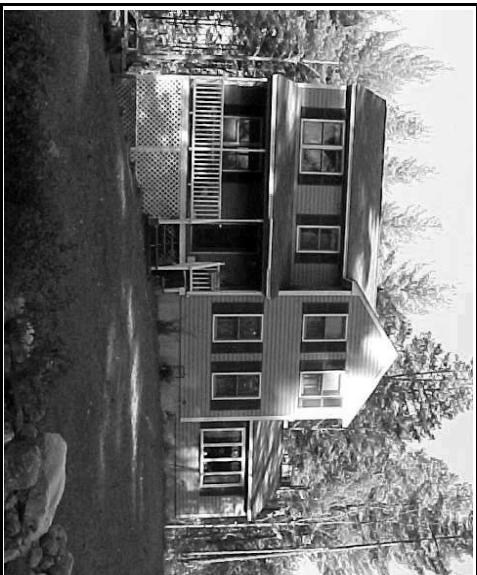
2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 544,368
 Year Built: 2002
 Condition For Age: GOOD 12 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 12 %
 Building Value: \$ 479,000

OWNER INFORMATION				SALES HISTORY				PICTURE			
WILLESS, KATELYN				Date	Book	Page	Type	Price Grantor			
1 LANCY BROOK RD				06/27/2023	9710	41	Q 1	689,933 SINCLAIR, JOHN A &			
				10/02/2003	7084	0508	Q 1	372,952 GLENDAL HOMES, INC.			
				03/19/2003	6867	2809	U V 14	81,400 AERO PROPERTIES, LLC			
BROOKLINE, NH 03033											
LISTING HISTORY				NOTES							
01/11/23	RWVM			GRY: BMF=EST PER PERMIT: 2/12 DNV1; ALL ORIG: HO STATES 2.5 BTHS, CORRECTED PER NOTES;PER HO NC TO HSU;6/17 NOH; NC TO EXT; 1/23; NOH; NC NOTED; EXT STILL GD COND;5/8/23 FOR SALE LP \$659,900 4DOM PENDING							
01/01/23	INSP	MARKED FOR INSPECTION									
06/29/17	ERVVM										
02/15/17	INSP	MARKED FOR INSPECTION									
02/20/12	ERVVM										
01/30/12	INSP	MARKED FOR INSPECTION									
07/10/08	KMHN										
12/05/05	JDPE										
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			
PATIO		310	10 x 31	112	7.00	60	1,458 EST/SHAPE				
							4,500				
MUNICIPAL SOFTWARE BY AVITAR											
BROOKLINE ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2021	\$ 274,900			\$ 4,500 \$ 137,400							
				Parcel Total: \$ 416,800							
2022	\$ 274,900			\$ 4,500 \$ 137,400							
				Parcel Total: \$ 416,800							
2023	\$ 447,000			\$ 4,500 \$ 228,200							
				Parcel Total: \$ 679,700							
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT				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	200,000 G	120	100	100	100	95 -- MILD	100	228,000	0 N	228,000
1F RES	0.045 ac	x 5,000 X	100				95 -- MILD	100	200	0 N	200
											228,200
2,045 ac											228,200

OWNER INFORMATION				SALES HISTORY				PICTURE			
MONTROYA, RICHARD MARK				Date	Book	Page	Type	Price Grantor			
LORTIE-DUDASIK, DIANE MARIE				07/13/2023	9713	2005	Q1	532,000 BORNSTEIN, JESSICA			
6 ROCK RAMOND RD				09/09/2020	9346	1021	Q1	375,000 BROWN FAMILY REV TRUST			
				05/21/2019	9170	0766	U138	1 BROWN, TIMOTHY M &			
				08/29/2014	8687	1765	Q1	288,900 VANNATTA, SCOTT A &			
BROOKLINE, NH 03033				04/02/2004	7200	1677	Q1	297,015 JAPY, PHILIPPE B & MAR			
LISTING HISTORY				NOTES							
07/12/23	ERHC			GRY; 4/9; PERGO IN 2 RMS; DNP U ATU W/ PDS; 16X16 HAS SLIGHT VLT/CTH;							
01/13/23	RWVM			6/17 DNV1, PU VLT, PATIO, STATES K&B ARE ORIG; 1/23; NOH; EXT							
01/01/23	INSP	MARKED FOR INSPECTION		COND=AVE/GD; APPRS AVG MAINT;6/23 FOR SALE LP \$499,900 4 DOM							
06/21/17	ERV M			PENDING PER MLS PU EST BMF;							
02/15/17	INSP	MARKED FOR INSPECTION									
06/27/11	ERV M										
06/06/11	INSP	MARKED FOR INSPECTION									
04/01/09	ERV M										
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	90	10 x 9	238	10.00	80	1,714 BY DW					
PATIO	437	23 x 19	97	7.00	80	2,374 BACKYARD,SHAPE					
						7,100					
MUNICIPAL SOFTWARE BY AVITAR											
BROOKLINE ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2021	\$ 193,000	\$ 7,700		\$ 125,400		Parcel Total: \$ 326,100					
2022	\$ 193,000	\$ 7,700		\$ 125,400							
		Parcel Total: \$ 326,100									
2023	\$ 323,700	\$ 7,100		\$ 208,200		Parcel Total: \$ 539,000					
		Parcel Total: \$ 539,000									
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT 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	1,840 ac	199,200 F	110	100	100	100	95 --	MILD	100	208,200	0 N 208,200
		1,840 ac									
LAST REVALUATION: 2023											

PICTURE



OWNER

MONTROYA, RICHARD MARK
LORTIE-DUDASIK, DIANE MARIE
6 ROCK RAMOND RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS


Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: MASONITE
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 1.0297 Base Rate: RSA 138.00
Bldg. Rate: 1.1504
Sq. Foot Cost: \$ 158.75

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
VL T	VAULTED	256	0.05
13			
FFF	FST FLR FIN	1176	1.00
1176			
BMF	BSMNT FINISHED	648	0.30
194			
UFF	UPPER FLR FIN	920	1.00
920			
BMG	BASEMENT	528	0.20
106			
OPF	OPEN PORCH	110	0.25
28			
DEK	DECK/ENTRANCE	204	0.10
20			
GLA: 2,096		3,842	2,457

2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 390,049	
Year Built:		1994	
Condition For Age:	AVERAGE	17 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		17 %	
Building Value:		\$ 323,700	

OWNER INFORMATION				SALES HISTORY				PICTURE	
SCHROEDER, MICHAEL C & ANN SAUER 49 MASON RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				11/08/2022	9667	1567	Q 1	640,000	FICKETT, JONATHAN &
				NOTES					
LISTING HISTORY									
07/12/23	MNHN			WHT: BSMT DAMP, SUMP PUMP; BSMT EST PER HO: PART OF REAR EST DUE TO FENCE; 2/14 MISC OF DRYWALL & PLASTER PER HO; VUD 19X12 AREA; ADDING INS & RENOD 19X12 INT ONLY; ALREADY HAD AS FFF=NC;7/17 NOH, VINYL SIDING IN REAR; OLD WINS, OVERALL GOOD COND FOR AGE, EXT/LOT MAINT; 12/22: NOH: EXT COND=GD: SOME AREAS NEED SCRAPE/PAINT; 5/23 PU AC; NEW SEPTIC& ELEC PNL; NDS WTR HTR; CUST KIT W STONE CTOPS; 1 BD= OFFICE W CLOSE; IN UPDATED VG COND OVERALL; CK 24 = GEN					
05/02/23	MNUL								
01/01/23	INSP		MARKED FOR INSPECTION						
12/20/22	RWVM								
07/13/17	ERVVM								
02/15/17	INSP		MARKED FOR INSPECTION						
02/06/14	ERPL		BP ONLY						
02/20/12	ERVVM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
BARN-1STRY/LOFT	744	24 x 31	82	22.00	50	6,711			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
PATIO	330	22 x 15	108	7.00	30	748 BACKYARD,CONC			
				10,500					
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 221,300	\$ 10,500	\$ 146,400						
			Parcel Total: \$ 378,200						
2022	\$ 221,300	\$ 10,500	\$ 146,400						
			Parcel Total: \$ 378,200						
2023	\$ 424,600	\$ 10,500	\$ 262,200						
			Parcel Total: \$ 697,300						
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				Minimum Acreage: 2.00	Minimum Frontage: 200			Site: GOOD	
Land Type				Units	Base Rate	NC	Adj	Site	Road
1F RES	2,000 ac	200,000	E	100	105	100	95	100 -- LEVEL	100
1F RES	3,200 ac	x 5,000	X	100				95 -- MILD	100
1F RES	200,000 ft	x 250	X	100				95 -- MILD	100
				5,200 ac			262,200		
LAST REVALUATION: 2023									
				Site: GOOD					
				Driveaway: DIRT/GRAVEL					
				Road: PAVED					

PICTURE



OWNER

SCHROEDER, MICHAEL C & ANN SA

49 MASON RD

BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/02/14	2014-123	ALTERATION	RELOCATE BSMT STAIRS &
10/21/13	2013227	ALTERATION	UPGRADE 240SF TO 4 SEAS

BUILDING DETAILS

Model: 2.00 STORY OLD STYLE

Roof: GABLE OR HIP/ASPHALT

Ext: CLAP BOARD/VINYL SIDING

Int: PLASTERED/DRYWALL

Floor: PINE/SOFT WD

Heat: OIL/HOT WATER

Bedrooms: 5 Baths: 2.0 Fixtures: 6

Extra Kitchens: Fireplaces:

A/C: Yes 50.00 % Generators:

Quality: A2 AVG+20

Com. Wall:

Size Adj: 0.9249 Base Rate: RSA 138.00

Bldg. Rate: 1.1094

Sq. Foot Cost: \$ 153.10

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	200	0.25	50
PAT	PATIO	112	0.10	11
FRF	FST FLR FIN	1620	1.00	1620
CRL	CRAWL SPACE	582	0.05	29
DEK	DECK/ENTRANCE	121	0.10	12
OPF	OPEN PORCH	66	0.25	17
HSF	1/2 STRY FIN	330	0.50	165
UFF	UPPER FLR FIN	734	1.00	734
BMU	BSMNT	1038	0.15	156
TQF	3/4 STRY FIN	308	0.75	231
VLT	VAULTED	228	0.05	11
GAR	GARAGE ATTCHD	357	0.45	161
ENT	ENTRY WAY	20	0.10	2
HSU	1/2 STRY UNFIN	340	0.15	51
EPF	ENCLOSED	503	0.70	352
GLA:	2,750	6,559		3,602

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 551,466

Year Built: 1880

Condition For Age: VERY GOOD 23 %

Physical:

Functional:

Economic:

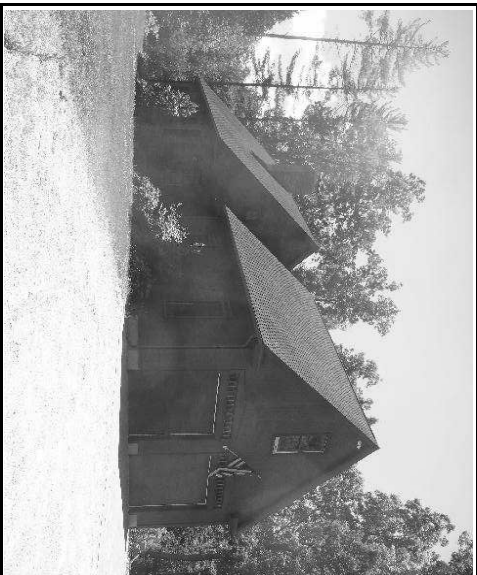
Temporary:

Total Depreciation: 23 %

Building Value: \$ 424,600

OWNER INFORMATION				SALES HISTORY				PICTURE			
BURDINE, MARGARET				Date	Book	Page	Type	Price Grantor			
8 RUSSELL HILL ROAD				04/06/2023	9692	1502	Q1	825,000 RAC CLOSING SERVICES			
BROOKLINE, NH 03033				04/06/2023	9692	1479	U137	825,000 BAKER III, WENDELL HAYES			
				01/21/2016	8824	1469	Q1	470,000 BINNICK, MARC A &			
				07/28/2014	8678	2263	U138	BINNICK, MARC A			
				10/27/2010	8256	0409	U154	BINNICK, MARC & ANDREA			
LISTING HISTORY				NOTES							
01/09/23	RWVM			RED:SUBDIV EFF 04/04 PLAN #2003-20 #32937; BMF EST, CO ISSUED FOR							
01/01/23	INSP	MARKED FOR INSPECTION		2006-163 4/2008; G-NBHD=FACES YANKEE WAY;6/17-NOH; PARKING AREA							
06/26/18	ERHN			@GAR IS BRICK, REST GRAY; DNP U SMALL COOP-NV; 3/18; DNP U HOT TUB							
03/21/18	ERPR			BY REAR WOODS LINE, PU PAVED DW; 1/23; NOH; EXT COND=GD; WELL							
06/28/17	ERVVM			MAINT; NC NOTED; REPRO/HQ CRAFTS/MIL-WORK ETC;							
02/15/17	INSP	MARKED FOR INSPECTION									
04/23/09	CRPM										
11/21/07	KMPM										
EXTRA FEATURES VALUATION											
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 2-STAND		1			100	5,000.00	100	5,000			
MUNICIPAL SOFTWARE BY AVTAR											
BROOKLINE ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 355,400				\$ 5,000		Parcel Total: \$ 138,500				
2022	\$ 355,400				\$ 5,000		Parcel Total: \$ 498,900				
2023	\$ 594,700				\$ 5,000		Parcel Total: \$ 829,800				
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT				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	200,000 G	120	100	100	100	95 -- MILD	100	228,000	0 N	228,000 YANKEE INFL
1F RES	0.467 ac	x 5,000 X	100				90 -- ROLLING	100	2,100	0 N	2,100
	2.467 ac								230,100		230,100
LAST REVALUATION: 2023											

PICTURE



OWNER

BURDINE, MARGARET

8 RUSSELL HILL ROAD

BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/06/17	2017-196	ALTERATION	INSTALL HOT TUB
11/02/06	2006-163	NEW BUILDING	NEW HOME FINISHED BAS

BUILDING DETAILS

Model: 1.75 STORY CAPE

Roof: GABLE OR HIP/ASPHALT

Ext: CEDAR/REDWD

Int: DRYWALL

Floor: PINE/SOFT WD

Heat: OIL/FA DUCTED

Bedrooms: 3 Baths: 3.0 Fixtures:

Extra Kitchens: Fireplaces:

A/C: Yes 100.00 % Generators:

Quality: A4 EXC

Com. Wall:

Size Adj: 0.9256 Base Rate: RSA 138.00

Bldg. Rate: 1.3334

Sq. Foot Cost: \$ 184.01

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	30	0.10	3
TQF	3/4 STRY FIN	1392	0.75	1044
FPF	FST FLR FIN	1392	1.00	1392
BMF	BSMNT FINISHED	1392	0.30	418
OPF	OPEN PORCH	168	0.25	42
HSF	1/2 STRY FIN	728	0.50	364
GAR	GARAGE ATTCHD	728	0.45	328
GLA:	2,800	5,830		3,591

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 660,780

Year Built: 2006

Condition For Age: GOOD 10 %

Physical:

Functional:

Economic:


Temporary:

Total Depreciation: 10 %

Building Value: \$ 594,700

OWNER INFORMATION				SALES HISTORY					PICTURE						
CASEY, ALEXANDRA & BRIAN ALBERT, MARC F 79 OLD MILFORD RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor						
				04/14/2023	9694	78	Q 1	610,000	LONEGAN, CRAIG W &						
				10/17/2019	9221	2050	Q 1	365,267	REVEAL, RICHARD L &						
				07/06/2005	7497	1709	Q 1	376,019	ADAMS, PHILLIP L & MAR						
LISTING HISTORY				NOTES											
12/15/17 ABVE 10/23/17 INSP MARKED FOR INSPECTION 06/27/11 ERVM 06/06/11 INSP MARKED FOR INSPECTION 04/01/00 GL O				6/11 DNV1 PER MRS HO NOT COMFORTABLE: OPF SCREENED: NO RECENT UPDATES; PU HSF OVER 24X11.12/17 POSTED=EST LONG; INT COND/QUAL>EXT INT UPDATED;											
EXTRA FEATURES VALUATION											MUNICIPAL SOFTWARE BY AVITAR				
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value		Notes						
PATIO		480	48 x 10	93	7.00	50	1,562		EST-SHAPE						
FIREPLACE 1-STAND		1		100	3,000.00	100	3,000								
							4,600								
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features		Land											
2021	\$ 194,400	\$ 4,600		\$ 125,600		Parcel Total: \$ 324,600									
2022	\$ 194,400	\$ 4,600		\$ 125,600		Parcel Total: \$ 324,600									
2023	\$ 374,300	\$ 4,600		\$ 218,500		Parcel Total: \$ 597,400									
LAND VALUATION											LAST REVALUATION: 2023				
Zone: RESIDENTIAL/AGRICULT				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	200,000	E	100	100	100	100	100 -- LEVEL	100	200,000	0	N	200,000		
1F RES	3,700 ac	x 5,000	X	100				100 -- LEVEL	100	18,500	0	N	18,500		
											218,500		218,500		
											5,700 ac				

PICTURE



OWNER

CASEY, ALEXANDRA & BRIAN
ALBERT, MARC F
79 OLD MILFORD RD
BROOKLINE, NH 03033

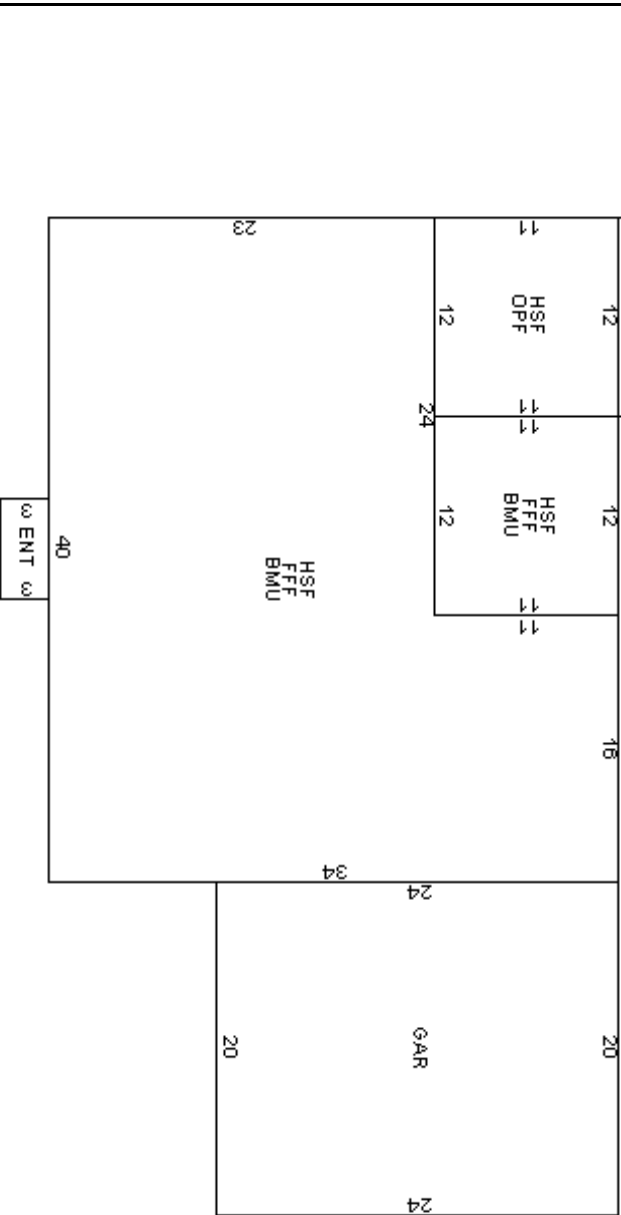
TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Model: 1.50 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD/WOOD SHINGLE
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.0 Fixtures: Fireplaces: Generators:
Extra Kitchens: A/C: Yes 100.00 % Quality: A2 AVG+20
Com. Wall: Size Adj: 1.0431 Base Rate: RSA 138.00
Bldg. Rate: 1.2764
Sq. Foot Cost: \$ 176.14


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	180	0.10 18
HSF	1/2 STRY FIN	1360	0.50 680
FRF	FST FLR FIN	1228	1.00 1228
OPF	OPEN PORCH	132	0.25 33
BMU	BSMNT	1228	0.15 184
GAR	GARAGE ATTCHD	480	0.45 216
ENT	ENTRY WAY	18	0.10 2
GLA: 1,908		4,626	2,361



2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 415,867
Year Built:	1992
Condition For Age:	VERY GOOD 10 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	10 %
Building Value:	\$ 374,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
ALLEN, CHRISTOPHER JOHN ALLEN, ASHLEY NICOLE 16 GILSON RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				06/30/2023	9711	908	Q1	835,000	ALLANACH, MICHAEL E &
				03/25/2016	8840	1818	U138	1	ALLANACH, MICHAEL E
				08/03/2006	7718	0447	U115	154,133	GLENDALE HOMES INC
LISTING HISTORY				NOTES					
12/18/17 ABVM 10/23/17 INSP MARKED FOR INSPECTION 02/02/09 KCAL 03/19/08 KMVM 02/15/07 JDPR 11/28/06 DMPM 09/01/06 KA 07/07/06 JDPM				GRAY, SUBDIV EFF 04/04 PLAN #2003-18.#32904 LOTS F/15 & 16, FOUND. 3/1/06; 4/06=OUT OF CU; 3/8; NOH; BMF=EST DUE TO CURTAINS; ALL REAR MEAS-HIG POOL MEAS EST=LOCKED GATE/FENCE;2/09 GARAGE TRUSS ROOF, HOUSE-ATU-PDS-DNPU, BATH=1-2,1-3.&1-5;12/17 NOH; NC TO EXT; DNPU 6X8 PLAYHSE ON STILTS; OPF=SCREENED BUT NOT ENCLOSED;PER MLS CORR BDMNT/BED/BATH COUNT; 5/8/23 FOR SALE LP \$825,000 5DOM PENDING					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	2			100	3,000.00	100	6,000		
POOL-INGRND-VINYL	648	18 x 36		85	28.00	100	15,422 EST SNOW		
							21,400		
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 297,800	\$ 18,400		\$ 123,800		Parcel Total: \$ 440,000			
2022	\$ 297,800	\$ 18,400		\$ 123,800		Parcel Total: \$ 440,000			
2023	\$ 529,000	\$ 21,400		\$ 226,500		Parcel Total: \$ 776,900			
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT Minimum Acreage: 2.00 Minimum Frontage: 200									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1.217 ac	196,085	F	110	105	100	100	100 -- LEVEL	100
									226,500
									226,500
LAST REVALUATION: 2023									
Site: GOOD Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1.217 ac	196,085	F	110	105	100	100	100 -- LEVEL	100
									226,500
									226,500

PICTURE



OWNER

ALLEN, CHRISTOPHER JOHN
ALLEN, ASHLEY NICOLE
16 GILSON RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
07/03/06	2006-110	POOL	IN GROUND
02/22/06	2006-026	NEW BUILDING	4 BD/3 CR GAR

BUILDING DETAILS

Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 3.5 Fixtures: 13
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9148 Base Rate: RSA 138.00
Bldg. Rate: 1.1296
Sq. Foot Cost: \$ 155.88

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1615	1.00	1615
GAR	GARAGE ATTCHD	840	0.45	378
UFF	UPPER FLR FIN	1291	1.00	1291
OPF	OPEN PORCH	293	0.25	73
DEK	DECK/ENTRANCE	168	0.10	17
VLТ	VAULTED	324	0.05	16
BMF	BSMNT FINISHED	923	0.30	277
BMU	BSMNT	692	0.15	104
GLA:	2,906	6,146		3,771

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 587,823
Year Built: 2006
Condition For Age: GOOD 10 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 10 %
Building Value: \$ 529,000

OWNER INFORMATION				SALES HISTORY				PICTURE	
LOMBARD, GREGORY B LOMBARD, JULIE A 12 MILFORD ST BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				06/27/2023	9709	2867	Q 1	494,933	HARRIS REVOCABLE TRUST
				10/06/2017	9014	2338	U 138	1	HARRIS REVOCABLE TRUST
LISTING HISTORY				NOTES					
01/09/18	ABVM			YEL: BMU MEAS=EST ON REVIEW; 2/12 NOH; EST CRL/CTH; EST INT					
10/23/17	INSP			DATA/MEAS DUE TO CORRECTIONS FR EXT; DNV SHED-REMOVED; PU					
02/22/12	ERVM			GAZEBO;1/18 NOH; SOME SIDING=ROT; NC TO EXT;6/13/23 FOR SALE LP					
01/30/12	INSP			\$494,900 PENDING 22DOM					
03/14/00	GL O								
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units		Length x Width	Size Adj	Rate	Cond	Market Value	BROOKLINE ASSESSING OFFICE	
GAZEBO	121		11 x 11	192	12.00	50	1,394 SCREENED/SHAPE		
							1,400	PARCEL TOTAL TAXABLE VALUE	
								Year	Building
								2021	\$ 196,200
									Features
									\$ 1,400
									Land
									\$ 105,000
									Parcel Total: \$ 302,600
								2022	\$ 196,200
									\$ 1,400
									\$ 105,000
									Parcel Total: \$ 302,600
								2023	\$ 305,800
									\$ 1,400
									\$ 165,000
									Parcel Total: \$ 472,200
LAND VALUATION								LAST REVALUATION: 2023	
Zone: RESIDENTIAL/AGRICULT 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
IF RES	0.500 ac	165,000	E	100	100	100	100	-- LEVEL	100
								Ad Valorem	165,000
								SPI R	0 N
								Tax Value	Notes
									165,000
									165,000
									165,000

PICTURE



OWNER

LOMBARD, GREGORY B
LOMBARD, JULIE A
12 MILFORD ST
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS


Model: 1.50 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: PLASTERED
Floor: PINE/SOFT WD
Heat: OIL/FA DUCTED
Bedrooms: 4 Baths: 3.0
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9773 Base Rate: RSA 138.00
Bldg. Rate: 1.1494
Sq. Foot Cost: \$ 158.62

BUILDING SUB AREA DETAILS

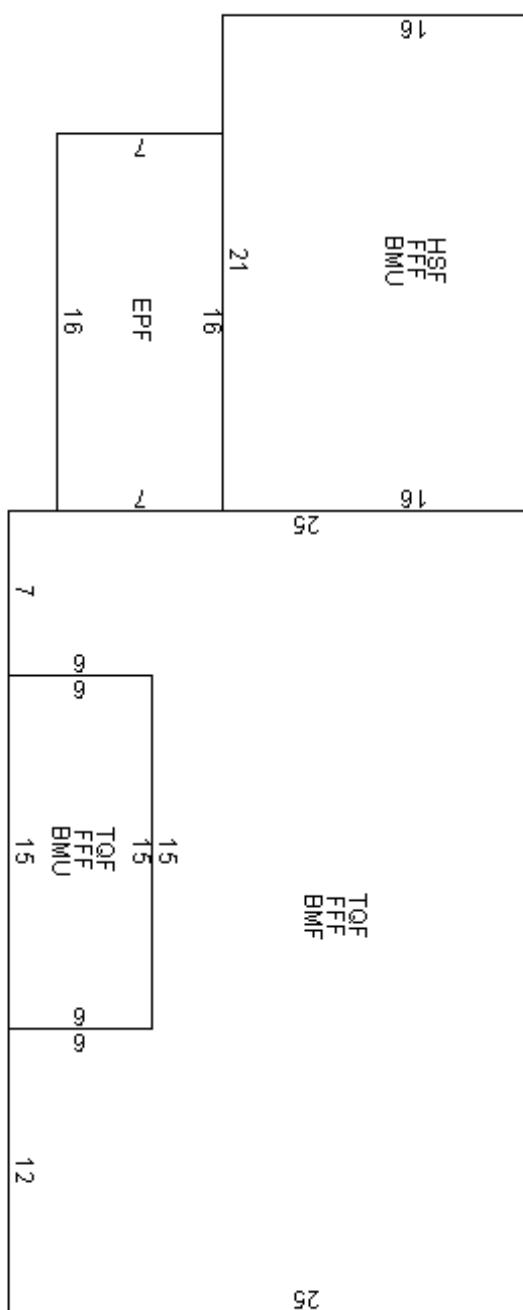
ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	300	0.10	30
DEK	DECK/ENTRANCE	252	0.10	25
ENT	ENTRY WAY	8	0.10	1
BMU	BSMNT	250	0.15	38
STO	STORAGE AREA	238	0.25	60
ATU	ATTIC	368	0.10	37
GAR	GARAGE ATTCHD	598	0.45	269
HSF	1/2 STRY FIN	900	0.50	450
FFF	FST FLR FIN	1927	1.00	1927
CRL	CRAWL SPACE	1677	0.05	84
GLA:	2,377	6,518		2,921

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 463,329
Year Built: 1850
Condition For Age: GOOD 34 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 34 %
Building Value: \$ 305,800

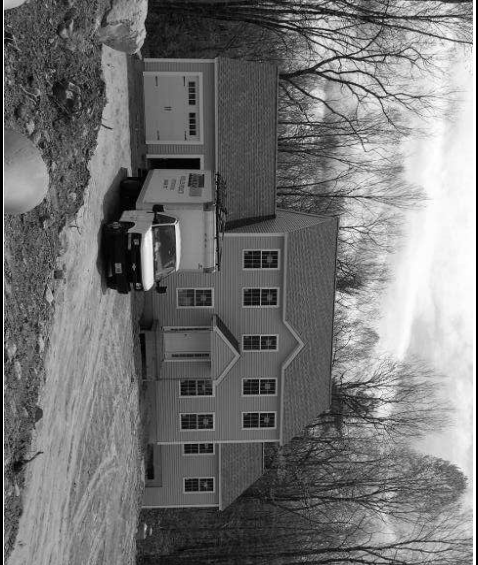
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		AVENT, IAN AVENT, ALLISON 3 MILFORD ST BROOKLINE, NH 03033		District		Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: PLASTERED/DRYWALL Floor: PINE/SOFT WD Heat: OIL/FA DUCTED Bedrooms: 4 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.0429 Base Rate: RSA 138.00 Bldg. Rate: 1.2019 Sq. Foot Cost: \$ 165.87			
				Percentage					
				PERMITS					
				<table><tr><th>Date</th><th>Permit ID</th><th>Permit Type</th><th>Notes</th></tr><tr><td colspan="4"> </td></tr></table>				Date	Permit ID
Date	Permit ID	Permit Type	Notes						

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
EPF	ENCLOSED	112	0.70 78
HSF	1/2 STRY FIN	336	0.50 168
TQF	3/4 STRY FIN	850	0.75 638
BMF	BSMNT FINISHED	760	0.30 228
FFF	FST FLR FIN	1186	1.00 1186
BMU	BSMNT	426	0.15 64
GLA: 1,992		3,670	2,362

		<table><tr><th colspan="4">2023 BASE YEAR BUILDING VALUATION</th></tr><tr><td>Market Cost New:</td><td></td><td></td><td>\$ 391,785</td></tr><tr><td>Year Built:</td><td></td><td></td><td>1780</td></tr><tr><td>Condition For Age:</td><td>GOOD</td><td></td><td>40 %</td></tr><tr><td>Physical:</td><td></td><td></td><td></td></tr><tr><td>Functional:</td><td>CTR</td><td></td><td>5 %</td></tr><tr><td>Economic:</td><td></td><td></td><td></td></tr><tr><td>Temporary:</td><td></td><td></td><td></td></tr><tr><td>Total Depreciation:</td><td></td><td></td><td>45 %</td></tr><tr><td>Building Value:</td><td></td><td></td><td>\$ 215,500</td></tr></table>		2023 BASE YEAR BUILDING VALUATION				Market Cost New:			\$ 391,785	Year Built:			1780	Condition For Age:	GOOD		40 %	Physical:				Functional:	CTR		5 %	Economic:				Temporary:				Total Depreciation:			45 %	Building Value:			\$ 215,500
2023 BASE YEAR BUILDING VALUATION																																											
Market Cost New:			\$ 391,785																																								
Year Built:			1780																																								
Condition For Age:	GOOD		40 %																																								
Physical:																																											
Functional:	CTR		5 %																																								
Economic:																																											
Temporary:																																											
Total Depreciation:			45 %																																								
Building Value:			\$ 215,500																																								

OWNER INFORMATION				SALES HISTORY				PICTURE	
COOK FAMILY TRUST MCCREA-COOK, AMBER & DAVID COOK TRUS 83 RUSSELL HILL ROAD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				07/28/2023	9717	1359	Q1	620,000	DONNELLY, SHANE
				06/08/2020	9304	281	U115	394,933	GLENDALE HOMES INC
				03/03/2020	9267	2581	U V 31	1	GLENDALE HOMES INC
LISTING HISTORY				NOTES					
07/11/23 ERHC 01/05/23 RWVM 01/01/23 INSP 02/17/21 RWPM 05/08/20 ERPM 01/01/20 ERSL				EFF 4/1/20 4 LOT SUB PLAN #40321;EFF 4/20 REMOVED FROM CU; LUCT DONE 2/20; 5/20; DNV1, PU NEW HSE; CO ISSUED 6/3/20 FOR 2020-011; 2/21 PU PAVED, SITE & DEK; 1/23; INFO @ DOOR; EXT STILL AVG; NC NOTED;6/14/23 FOR SALE \$619,900 CORR FIX COUNT;					
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width		Size Adj	Rate	Cond	Market Value
FIREPLACE 1-STAND		1				100	3,000.00	100	3,000
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 234,400		\$ 3,000		\$ 120,600				
			Parcel Total:		\$ 358,000				
2022	\$ 234,400		\$ 3,000		\$ 120,600				
			Parcel Total:		\$ 358,000				
2023	\$ 385,400		\$ 3,000		\$ 200,300				
			Parcel Total:		\$ 588,700				
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type		Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
IF RES		2,000 ac	200,000	F	110	100	100	100	95 -- MILD
IF RES		0.363 ac	x 5,000	X	100				95 -- MILD
		2,363 ac							
					200,300				
LAST REVALUATION: 2023									
					200,300				

PICTURE



OWNER

COOK FAMILY TRUST
MCCREA-COOK, AMBER & DAVID COOK T
83 RUSSELL HILL ROAD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

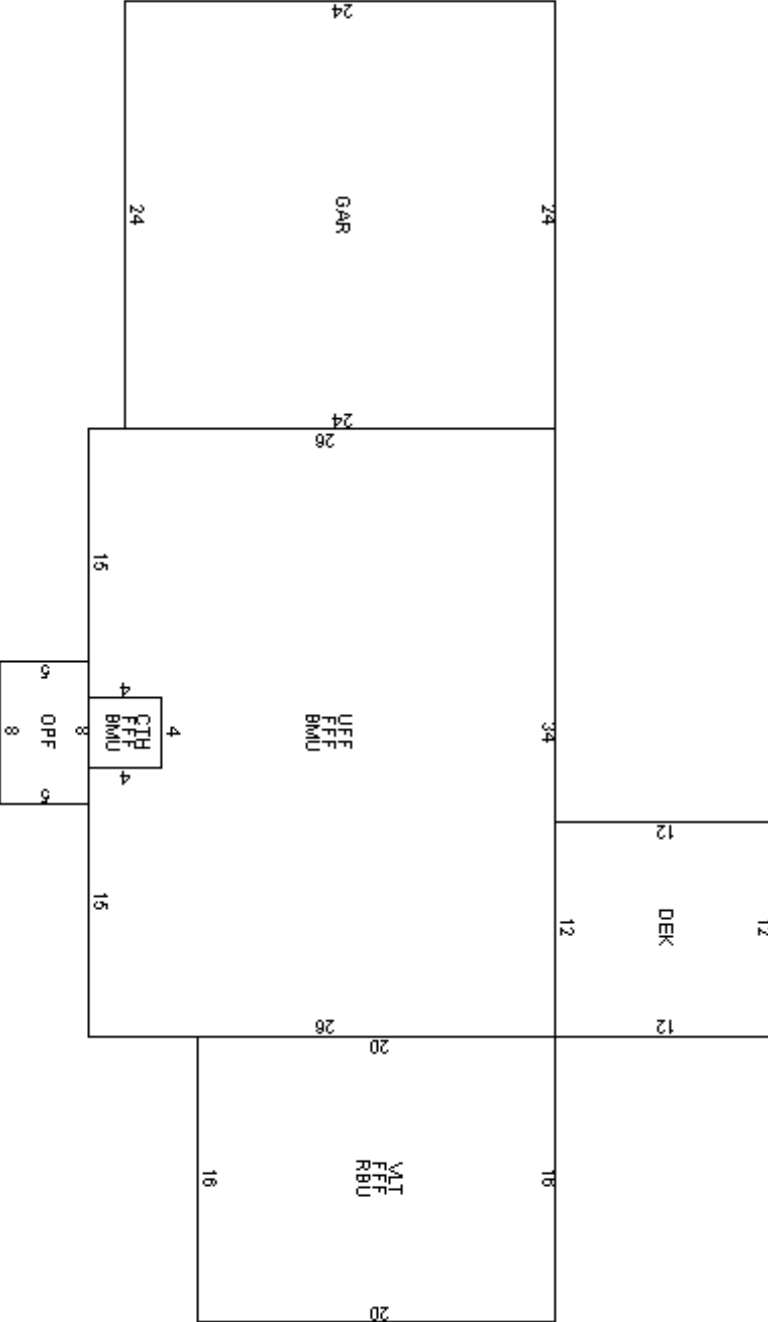
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/26/20	2020-011	NEW BUILDING	NEW HOME 3 BDRM 2 CAR

BUILDING DETAILS

Model: 2.00 STORY 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:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0132 Base Rate: RSA 138.00
Bldg. Rate: 1.1250
Sq. Foot Cost: \$ 155.25



BUILDING SUB AREA DETAILS

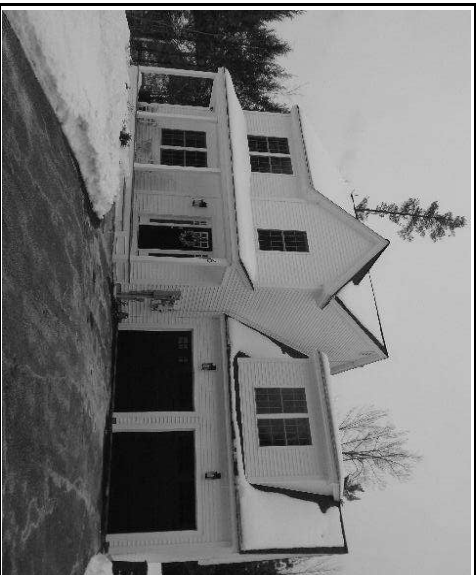
ID	Description	Area	Adj.	Effect.
VLT	VAULTED	320	0.05	16
FFF	FST FLR FIN	1204	1.00	1204
RBU	RAISED BSMNT	320	0.25	80
UFF	UPPER FLR FIN	868	1.00	868
BMU	BSMNT	884	0.15	133
CTH	CATHEDRAL	16	0.10	2
OPF	OPEN PORCH	40	0.25	10
GAR	GARAGE ATTCHD	576	0.45	259
DEK	DECK/ENTRANCE	144	0.10	14
GLA:	2,072	4,372		2,586

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 401,477
Year Built: 2020
Condition For Age: AVERAGE 4 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 4 %
Building Value: \$ 385,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
WOLFF, ANTHONY CARDENAS, ALEJANDRA GARCIA 74 RUSSELL HILL ROAD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				08/01/2023	9718	1347	Q1	565,000	CLAYPOOL, AKAASH &
				05/29/2020	9300	371	Q1	369,000	HILL, ERICA L
				05/30/2018	9076	1688	U115	320,400	GLENDALE HOMES INC
				02/15/2018	9050	0500	U V 40	80,000	FARWELL, CLARENCE L
LISTING HISTORY				NOTES					
01/05/23	RWVM			EFF 04/08 14 LOT SUBDIV PLAN #35790; 2/18 LUCT DONE; 3/18: PU NEW					
01/01/23	INSP	MARKED FOR INSPECTION		HOME: PER BUILDER LAMINATE C-TOPS/PREFAB CABS; WOB; UC=NEEDS					
02/18/21	RWPR			SIDING TO BE WEATHER TIGHT W/WIRING/INS; SITE, DW, AC;CO ISSUED					
02/11/20	RWPR			FOR 2018-013 ON 5/23/2018; 3/19; PU AC & DEK. SITE AVG; HSE COMPL,					
03/28/19	RWPM			REMYD UC; 2/20: PU PAVED DW; 2/21 PU ROOF MT SOLAR 12 FRNT/11					
03/21/18	ERVLM			REAR; 1/23: INFO @ DOOR; EXT COND=AVG; DNP U KIDS PLAYSET;					
07/19/17	ERVLM								
02/15/17	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SOLAR ELECT PANEL	23		100	400.00	100	9,200 ROOF 2020			
9,200									
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 201,600	\$ 13,800		\$ 125,500		Parcel Total: \$ 340,900			
2022	\$ 201,600	\$ 13,800		\$ 125,500		Parcel Total: \$ 340,900			
2023	\$ 324,600	\$ 9,200		\$ 208,300		Parcel Total: \$ 542,100			
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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
IF RES	1.870 ac	199,350 F	110	100	100	100	95 -- MILD	100	208,300
									208,300
									208,300
LAST REVALUATION: 2023									

OWNER INFORMATION				SALES HISTORY				PICTURE							
BENTLEY, WILLIAM N BENTLEY, FENG X. 6 WEST HILL ROAD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor						
				06/23/2023	9709	392	Q1	660,000	MELAAS, WESTON						
				06/30/2020	9314	1383	U V 15	400,600	GLENDALE HOMES INC						
				12/27/2019	9247	2125	U V 21	400,000	FERRINO, HENRY P						
LISTING HISTORY				NOTES											
01/20/22 RWPR 02/22/21 RWPM 02/17/20 RWVL 12/18/19 ERSL PLAN #40409				EEF 4/20 6 LOT SUB PLAN #40409; 2/20: VACANT, WOODED: BEING CLEARED, CK 21; EEF 4/20 REMOVED FROM CU; LUCT DONE 4/20; CO ISSUED FOR 2020-030 ON 6/25/2020; 2/21: PU HSE; INT INFO @ DOOR; PU AC, PAVED, STBY GEN, SITE, SOLAR; DNP U HOT TUB=NV; 1/22; NC;											
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVTAR			
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						
SOLAR ELECT PANEL		23			100		400.00	100	9,200 ROOF 2020						
SHED-WOOD		120	10 x 12		193		10,000	100	2,316 EST ON REVIEW						
							14,500								
PARCEL TOTAL TAXABLE VALUE												BROOKLINE ASSESSING OFFICE			
Year		Building		Features		Land									
2021		\$ 244,300		\$ 16,800		\$ 114,000		Parcel Total: \$ 375,100							
2022		\$ 244,300		\$ 16,800		\$ 114,000		Parcel Total: \$ 375,100							
2023		\$ 401,500		\$ 14,500		\$ 208,200		Parcel Total: \$ 624,200							
LAND VALUATION												LAST REVALUATION: 2023			
Zone: RESIDENTIAL/AGRICULT				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		1.848 ac	199,240 F	110	100	100	100	95 -- MILD	100	208,200	0 N	208,200			
		1.848 ac								208,200		208,200			



OWNER
BENTLEY, WILLIAM N
 BENTLEY, FENG X.
 6 WEST HILL ROAD
 BROOKLINE, NH 03033

TAXABLE DISTRICTS

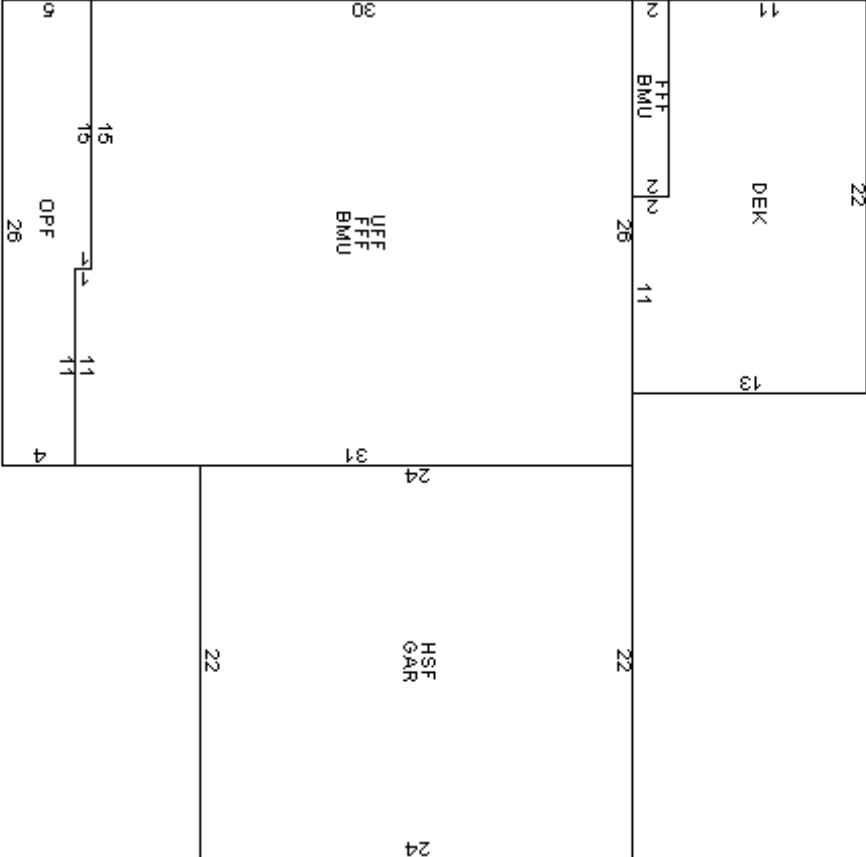
District	Percentage

PERMITS		
Date	Permit ID	Permit Type
12/07/20	2020-164	ALTERATION
09/23/20	2020-158	ALTERATION
03/11/20	2020-030	NEW BUILDING

Notes	
SOLAR PANEL ROOF 20	
GENERATOR AND TRANSF	
NEW HOME 1919SF WITH 2	

Model: 2.00 STORY COLONIAL
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: GAS/EA DUCTED
 Bedrooms: 4 Baths: 2.5 Fixtures: 10
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators: 1
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 1.0546 Base Rate: RSA 138.00
 Bldg. Rate: 1.3270
 Sq. Foot Cost: \$ 183.13

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	813	1.00	813
BMU	BSMNT	813	0.15	122
OPF	OPEN PORCH	119	0.25	30
DEK	DECK/ENTRANCE	264	0.10	26
HSF	1/2 STRY FIN	528	0.50	264
GAR	GARAGE ATTCHD	528	0.45	238
UFF	UPPER FLR FIN	791	1.00	791
GLA:	1,868	3,856		2,284



2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 418,269

Year Built: 2020

Condition For Age: AVERAGE 4 %

Physical:

Functional:


Economic:

Temporary:

Total Depreciation: 4 %

Building Value: \$ 401,500


OWNER INFORMATION				SALES HISTORY				PICTURE	
COOK, GARY & SANDRA 73 AVERILL RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor	
				11/18/2022	9667	1922	Q 1	649,933 GANOS, TIMOTHY J	
				08/21/2008	8012	2010	U 138	300,015 GANOS, JUDY	
				08/21/2008	8012	2008	U 154	2,667 GANOS, JUDY& NOLETTE,	
				03/28/2007	7825	1704	U 138	1 GANOS, JUDY	
LISTING HISTORY				NOTES					
05/02/23	MNUM	NOH		BLUE:3 BDS W/CLOSETS/1-SIDE W/ GAS 1 W/ ELECT HP:9/17; PU PAT, DNP					
02/19/21	RWPE			SLATE PAT PER COND/QUAL:6/18; VARIOUS WTR DMG & BTH					
02/17/20	RWPE			GUTTED=UC:3/19; EST PROG, RED UC; 11/19; WIN STILL BRDD UP; REC					
11/08/19	RWVL			PAINT, SEC OF RF ND REPL, KIT IN 28X24 WTR DMG, C-TOP LIFTING;LOW-Q					
03/27/19	RWVX			PERGO; STILL VARIOUS WTR DMG;1 RM BEING REFIN;CURRENTLY 2 FULL					
01/09/19	INSP			BTHS,3RD BTH=NO SHWR/UNFIN; 8 FIX; CORR 11X17 TO EPF=NO HT; NC TO					
06/25/18	JOHC			UC; MANY CRACKS IN SHTROCK DUE TO SETTLING;2/20; APPT ONLY, EST					
09/12/17	ERVM			NC; 2/21; EST INT COMP,RMVD UC;5/23 SOME ROT @ GAR DRS					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
BARN-2STRY	864	36 x 24	79	26.00	40	7,099	RED/CONC BLOCK		
POOL-INGRND-VINYL	512	32 x 16	91	28.00	50	6,523	PR COND, EST=FENCE		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
SHED-EQUIPMENT	68	17 x 4	295	8.00	40	642	BETWEEN SHEDS		
SHED-WOOD	160	1 x 160	160	10.00	40	1,024	ATT		
SHED-WOOD	96	12 x 8	227	10.00	40	872	@POOL, ATT 17X4		
ELEVATOR/PASSENGER	2		100	20,000.00	10	4,000	EST 2 FLRS		
						23,200			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		COOK, GARY & SANDRA 73 AVERILL RD BROOKLINE, NH 03033		District	Percentage	Model: 2.00 STORY 2 FAMILY Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: HARDWOOD/CARPET Heat: GAS/EA DUCTED Bedrooms: 4 Baths: 3.0 Fixtures: 8 Extra Kitchens: 1 Fireplaces: A/C: Yes 100.00 % Generators: Quality: A0 AVG Com. Wall: Size Adj: 0.8600 Base Rate: RMF 125.00 Bldg. Rate: 0.8765 Sq. Foot Cost: \$ 109.56	
				PERMITS			
		Date	Permit ID	Permit Type	Notes		

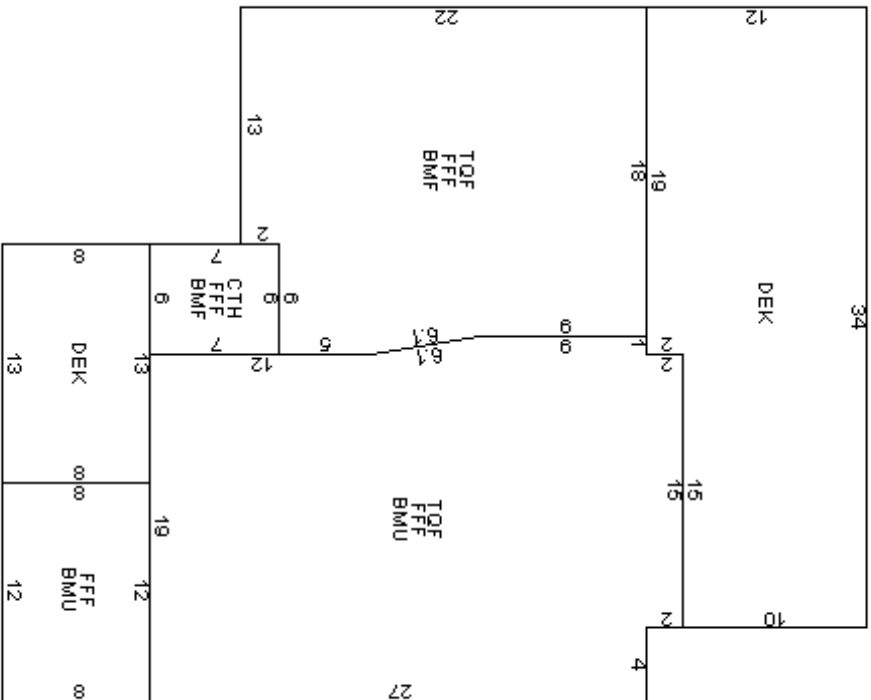
BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
EPF	ENCLOSED	187	0.70 131
SLB	SLAB	1621	0.00 0
BMF	BSMNT FINISHED	854	0.30 256
ENT	ENTRY WAY	98	0.10 10
GAR	GARAGE ATTCHD	864	0.45 389
UFF	UPPER FLR FIN	672	1.00 672
FFR	FST FLR FIN	3365	1.00 3365
CTH	CATHEDRAL	741	0.10 74
BMU	BSMNT	890	0.15 134
DEK	DECK/ENTRANCE	187	0.10 19
PAT	PATIO	139	0.10 14
GLA: 4,037		9,618	5,064

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 554,812
Year Built:	1979
Condition For Age:	GOOD 20 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 443,800

OWNER INFORMATION				SALES HISTORY				PICTURE	
STEWART, CHRISTOPHER M & ERIN				Date	Book	Page	Type	Price Grantor	
1 ROCKWOOD RD				12/09/2022	9671	2288	Q1	397,533 DELPAPA, LORI P	
BROOKLINE, NH 03033				10/13/2017	9016	1030	U139	1 DELPAPA, JOSEPH & LORI	
				07/12/2002	6667	0819	Q1	263,533 CHIBARO, EDWARD	
				02/27/2002	6589	0443	Q1	246,533 GRISE, JOSEPH M & HEAT	
LISTING HISTORY				NOTES					
05/02/23	MNUM	NOH		BLUE: 7/9: DNV MASTER BD+BTH=OCCUPIED; FFF HAS MOST HARDWD;					
06/09/20	RWVM			BULKHEAD ACC; BSMNT ANGLE EST=DEBRI; 8/17 -NOH, ADJ SHED CONDS.					
01/01/20	INSP	MARKED FOR INSPECTION		EXT AVERAGE COND FOR AGE; 6/20; NOH; EXT AVG SIDING STARTING TO					
08/29/17	ERYM			SHOW SIGNS OF ROT; AREAS ALSO NEED PAINT; SOME SIDING REPLACED					
02/15/17	INSP	MARKED FOR INSPECTION		ON DORMER=PD; 5/23 SOME XT ROT & AREAS NO PAINT;					
07/20/09	ERVL			FLOORSWORN-REMY'D PD-AVG COND					
12/17/08	INSP	MARKED FOR INSPECTION							
12/06/05	JDPR								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	160	16 x 10		160	10,00	50	1,280 ATT		
SHED-WOOD	144	12 x 12		171	10,00	50	1,231 ATT		
							2,500		
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 167,700	\$ 3,500		\$ 114,700					
				Parcel Total: \$ 285,900					
2022	\$ 167,700	\$ 3,500		\$ 114,700					
				Parcel Total: \$ 285,900					
2023	\$ 248,800	\$ 2,500		\$ 190,500					
				Parcel Total: \$ 441,800					
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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	200,000	E	100	100	100	95 -- MILD	100	190,000 0 N 190,000
1F RES	0.100 ac	x 5,000	X	100			95 -- MILD	100	500 0 N 500
							2,100 ac	190,500 190,500	
LAST REVALUATION: 2023									

		PICTURE									
OWNER STEWART, CHRISTOPHER M & ERIN 1 ROCKWOOD RD BROOKLINE, NH 03033		TAXABLE DISTRICTS <table border="1"> <thead> <tr> <th>District</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td colspan="2"> </td> </tr> </tbody> </table>		District	Percentage						
District	Percentage										
PERMITS <table border="1"> <thead> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td colspan="4"> </td> </tr> </tbody> </table>				Date	Permit ID	Permit Type	Notes				
Date	Permit ID	Permit Type	Notes								
BUILDING DETAILS Model: 1.75 STORY CAPE Roof: GABLE OR HIP/HIGH QUALITY COM Ext: MASONITE Int: DRYWALL Floor: CARPET Heat: OIL/FA DUCTED Bedrooms: 4 Baths: 2.5 Fixtures: 8 Extra Kitchens: Fireplaces: Generators: A/C: Yes 100.00 % Quality: A0 AVG Com. Wall: Size Adj: 1.0894 Base Rate: RSA 138.00 Bldg. Rate: 1.0569 Sq. Foot Cost: \$ 145.86											


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	949	0.75	712
FFF	FST FLR FIN	1087	1.00	1087
BMU	BSMNT	651	0.15	98
BMF	BSMNT FINISHED	436	0.30	131
DEK	DECK/ENTRANCE	482	0.10	48
CTH	CATHEDRAL	42	0.10	4
GLA:	1,799	3,647		2,080



2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 303,389
Year Built:	1993
Condition For Age:	AVERAGE
Physical:	18 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 248,800

OWNER INFORMATION				SALES HISTORY				PICTURE				
DELANEY, CURRAN JOSEPH DELANEY, AMANDA 6 WOODLAND DR BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor			
				06/26/2023	9709	1210	Q 1	700,000	WINTERS FAM REV TRUST			
				05/10/2012	8425	2402	U 144	2,667	WINTERS, CHRISTOPHER &			
				07/29/2009	8119	0199	Q 1	335,016	WIEDMER, DAVID A & AMY			
LISTING HISTORY				NOTES								
09/06/19 RWVM				WHITE: 10/17-NOH, PU DECK: 3/18; DNVJ: RENOD MASTER BATH 2017; 9/19;								
01/09/19 INSP MARKED FOR INSPECTION				NOH; EXT COND=GD; SOME ROT @ BASE OF GAR DOORS;;5/8/23 FOR SALE								
03/27/18 ERPR				LP\$659,900 10DOM PENDING								
10/03/17 ERYM												
02/15/17 INSP MARKED FOR INSPECTION												
11/18/10 DMVM												
12/03/99 GL X												
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			
<div><div><div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div></div><div><div><div></div><div></di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OWNER INFORMATION				SALES HISTORY				PICTURE	
PUNZAK, STEPHEN T FAMILY TRUST				Date	Book	Page	Type	Price	Grantor
PUNZAK, STEPHEN T TRUSTEE				07/27/2023	9717	345	Q1	600,000	HARRIS, BRENDHAN B
9 BEAVER POND DR				07/14/2021	9496	2918	U138	1	HARRIS, BRENDHAN B &
BROOKLINE, NH 03033				11/14/2006	7767	2234	Q1	330,000	LIPMAN, JASON & MARY B
				06/20/2001	6441	0847	Q1	288,000	RADER, STEPHEN
LISTING HISTORY				NOTES					
09/05/19 RWVM				GRY: PDS TO STOR ABOVE GAR; BMF MEAS=EST: 7/9: DNVI: HO STATES 2.5 BTHS;DNPU HOTTUB OUTSIDE;9/17-NOH, PU NEW SHED, CORR MEAS; 9/19; NOH; EXT STILL GD;					
01/09/19 INSP MARKED FOR INSPECTION									
09/21/17 ERVM									
02/15/17 INSP MARKED FOR INSPECTION									
07/21/09 ERVM									
12/17/08 INSP MARKED FOR INSPECTION									
01/03/08 KMVM									
12/05/05 KMAL									
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes	
FIREPLACE 1-STAND		1		10 x 8	100	3,000.00	100	3,000	
SHED-WOOD		80			260	10.00	100	2,080 BY DW	
								5,100	
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 227,400	\$ 5,100	\$ 125,300	Parcel Total: \$ 357,800					
2022	\$ 227,400	\$ 5,100	\$ 125,300	Parcel Total: \$ 357,800					
2023	\$ 405,000	\$ 5,100	\$ 208,100	Parcel Total: \$ 618,200					
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				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	1,830 ac	199,150 F	110	100	100	100	95 -- MILD	100	208,100 0 N 208,100
	1,830 ac	208,100							



OWNER
PUNZAK, STEPHEN T FAMILY TRUST
PUNZAK, STEPHEN T TRUSTEE
9 BEAVER POND DR
BROOKLINE, NH 03033

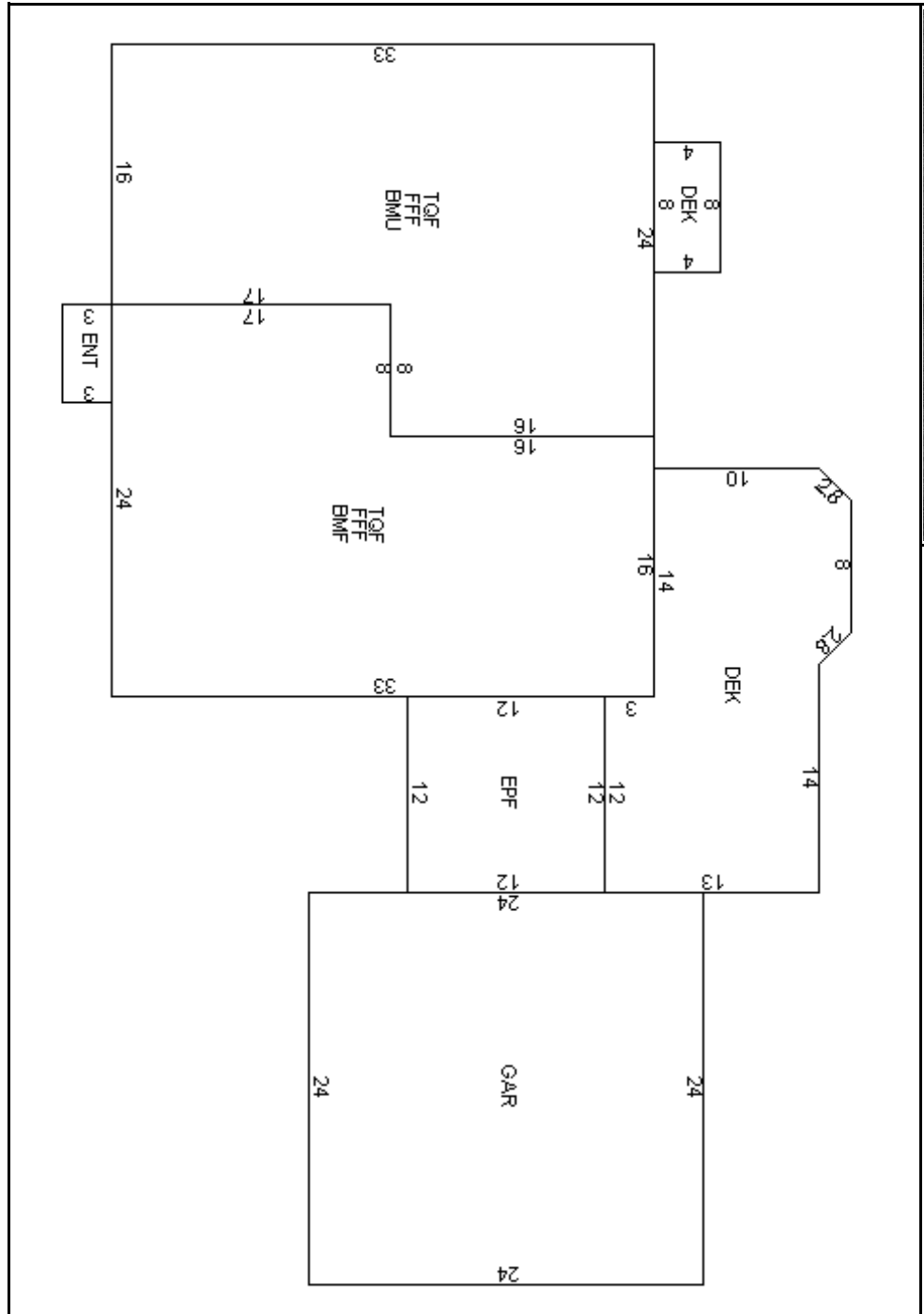
TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/28/05	2005-108	ALTERATION	REMDL 3 BATHS

BUILDING DETAILS
Model: 1.75 STORY SALT BOX
Roof: SALT BOX/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL/DRYWALL
Floor: HARDWOOD/CARPET
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 3.0 Fixtures: 10
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9696 Base Rate: RSA 138.00
Bldg. Rate: 1.1631
Sq. Foot Cost: \$ 160.50




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	144	0.70	101
TQF	3/4 STRY FIN	1320	0.75	990
FFP	FST FLR FIN	1320	1.00	1320
BMF	BSMNT FINISHED	664	0.30	199
BMU	BSMNT	656	0.15	98
ENT	ENTRY WAY	18	0.10	2
GAR	GARAGE ATTCHD	576	0.45	259
DEK	DECK/ENTRANCE	348	0.10	35
GLA:	2,310	5,046		3,004

2023 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 482,142
Year Built: 1988
Condition For Age: GOOD 16 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 16 %
Building Value: \$ 405,000

OWNER INFORMATION			SALES HISTORY				PICTURE	
TOPIWALA, DEVANG MUKULKUMAR TOPIWALA, MEGAN H 6 BEAVER POND DR BROOKLINE, NH 03033			Date	Book	Page	Type	Price	Grantor
			05/18/2023	9700	2559	Q1	575,000	LEE, BEVERLY B
LISTING HISTORY			NOTES					
09/05/19	RWVE		GRY; NEW FURN '12; 8/12 NO UPDATES (ALL ORIG) PDS ATTIC, BMF LOW					
01/09/19	INSP	MARKED FOR INSPECTION	Q:P/U GEN; PAVED DW; WALKS, LIGHT POSTS UP DW;9/17-DNVI PER HO;					
09/26/17	ERVVM		K&B ORIG, EXT GOOD COND FOR AGE; CEDAR SIDING;CALL BEFORE VISIT					
02/15/17	INSP	MARKED FOR INSPECTION	672-1114; 9/19; NO ANSWER=EST; 5/8/23 FOR SALE LP \$524,900 4DOM					
02/25/16	ERPM	GEN	PENDING-NON-PUB STATES REFLECTS FACT IT NEEDS WORK/FLRING					
08/20/12	ERCL		"PRICED WELL. BLW MKT VALUE" CK 24 FOR CHANGES/UPDATES FLOORS					
02/29/12	ERVVM		REPLACE :EXT COND (GOOD)>INT (FAIR/AVE)/ALL ORIG/DATED INT					
01/30/12	INSP	MARKED FOR INSPECTION	UC=PAINT/FLOORING NEEDED PER MLS, CK 24 FOR WORK COMPLETE					
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		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000		
						4,400		
MUNICIPAL SOFTWARE BY AVITAR								
BROOKLINE ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features		Land				
2021	\$ 234,200	\$ 4,400		\$ 131,500		Parcel Total: \$ 370,100		
2022	\$ 234,200	\$ 4,400		\$ 131,500		Parcel Total: \$ 370,100		
2023	\$ 380,200	\$ 4,400		\$ 208,100		Parcel Total: \$ 592,700		
LAND VALUATION								
Zone: RESIDENTIAL/AGRICULT			Minimum Acreage: 2.00	Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
IF RES	1,830 ac	199,150	F	110	100	100	100	95 -- MILD
					100	Ad Valorem	SPI R	Tax Value Notes
					208,100	0	N	208,100
					208,100			
					208,100			
LAST REVALUATION: 2023								

PICTURE



OWNER

TOPIWALA, DEVANG MUKULKUMA
TOPIWALA, MEGAN H
6 BEAVER POND DR
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
12/02/15	2015-258	ALTERATION	GENERATOR

BUILDING DETAILS

Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 4 Baths: 2.5 Fixtures: 10
Extra Kitchens: Fireplaces:
A/C: No Generators: 1
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9571 Base Rate: RSA 138.00
Bldg. Rate: 1.1818
Sq. Foot Cost: \$ 163.09

BUILDING SUB AREA DETAILS

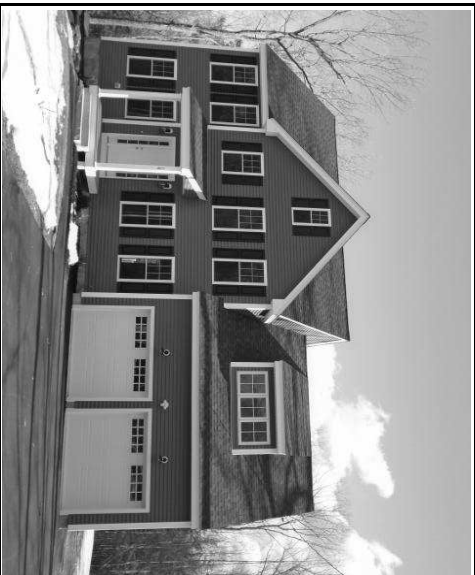
ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	666	0.45	300
UFF	UPPER FLR FIN	1008	1.00	1008
BMF	BSMNT FINISHED	1122	0.30	337
ENT	ENTRY WAY	21	0.10	2
ATF	ATTIC FINISHED	816	0.25	204
DEK	DECK/ENTRANCE	252	0.10	25
FFR	FST FLR FIN	1254	1.00	1254
BMU	BSMNT	132	0.15	20
GLA:	2,466	5,271		3,150

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 513,734
Year Built:	1988
Condition For Age:	GOOD
Physical:	16 %
Functional:	
Economic:	
Temporary:	SEE NOTES
Total Depreciation:	10 %
Building Value:	26 %
	\$ 380,200

OWNER INFORMATION		SALES HISTORY				PICTURE																													
LARA, DULCE PAULINA CORONADO, EDGAR LARA 14 HILLSIDE DRIVE BROOKLINE, NH 03033		Date	Book	Page	Type	Price	Grantor																												
		02/28/2023	9685	2015	Q 1	719,933	COLINBROOKE HOMES LLC																												
		05/12/2022	9596	1649	Q V	176,000	AXEL, MICHAEL C &																												
LISTING HISTORY		NOTES																																	
05/03/23 ERVM SALES VERIFICATION 02/14/23 RWPR 10/25/22 MNUM NOH 06/08/20 RWVL 01/01/20 INSP MARKED FOR INSPECTION 09/27/17 ERVL 02/15/17 INSP MARKED FOR INSPECTION 07/07/08 KCHN		GRY: SUBDIV EFF 04/04 PLAN #32701; VACANT. WOODED. 6/20: VACANT; NC; 10/22: PU NEW HSE, INT EST, DNP U FPL BUMP OUT; EST COMPL @ 4/1; 2/23: ADD IMG; CO ISSUED ON 1/27/2023 5/23 DNV; QUESTIONS @ DOOR ONLY EST COMPLETE @ 4/1																																	
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 3,000																													
<div><div>PARCEL TOTAL TAXABLE VALUE</div><table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2021</td><td>\$ 0</td><td></td><td>\$ 93,800</td></tr><tr><td></td><td></td><td>Parcel Total:</td><td>\$ 93,800</td></tr><tr><td>2022</td><td>\$ 0</td><td></td><td>\$ 93,800</td></tr><tr><td></td><td></td><td>Parcel Total:</td><td>\$ 93,800</td></tr><tr><td>2023</td><td>\$ 493,300</td><td></td><td>\$ 213,200</td></tr><tr><td></td><td></td><td>Parcel Total:</td><td>\$ 709,500</td></tr></table></div>								Year	Building	Features	Land	2021	\$ 0		\$ 93,800			Parcel Total:	\$ 93,800	2022	\$ 0		\$ 93,800			Parcel Total:	\$ 93,800	2023	\$ 493,300		\$ 213,200			Parcel Total:	\$ 709,500
Year	Building	Features	Land																																
2021	\$ 0		\$ 93,800																																
		Parcel Total:	\$ 93,800																																
2022	\$ 0		\$ 93,800																																
		Parcel Total:	\$ 93,800																																
2023	\$ 493,300		\$ 213,200																																
		Parcel Total:	\$ 709,500																																
MUNICIPAL SOFTWARE BY AVTAR																																			
BROOKLINE ASSESSING OFFICE																																			
LAND VALUATION																																			
Zone: RESIDENTIAL/AGRICULT		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	200,000	F	110	100	100	100	95 -- MILD	100	209,000	0	N	209,000																						
1F RES	0.928 ac	x 5,000	X	100				90 -- ROLLING	100	4,200	0	N	4,200																						
	2,928 ac									213,200			213,200																						
LAST REVALUATION: 2023																																			

PICTURE



OWNER

LARA, DULCE PAULINA
CORONADO, EDGAR LARA
14 HILLSIDE DRIVE
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
03/30/22	2022-242	NEW BUILDING	NEW HOME 3 BTHRM 4 BD

BUILDING DETAILS

Model: 2.00 STORY 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: A2 AVG+20
Com. Wall:
Size Adj: 0.9646 Base Rate: RSA 138.00
Bldg. Rate: 1.1797
Sq. Foot Cost: \$ 162.80

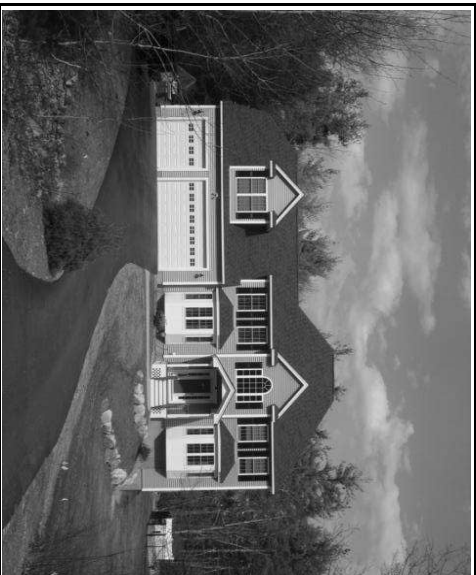
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	704	0.50	352
UFF	UPPER FLR FIN	996	1.00	996
DEK	DECK/ENTRANCE	96	0.10	10
GAR	GARAGE ATTCHD	484	0.45	218
FFF	FST FLR FIN	1268	1.00	1268
BMU	BSMNT	1268	0.15	190
OPF	OPEN PORCH	108	0.25	27
GLA:	2,616	4,924		3,061

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 498,331
Year Built: 2022
Condition For Age: AVERAGE 1 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 1 %
Building Value: \$ 493,300

OWNER INFORMATION		SALES HISTORY				PICTURE
ARAYA, ANTONIO & ASHLEY		Date	Book	Page	Type	Price Grantor
47 LAURELCREST DR		04/21/2023	9695	1330	Q1	935,000 JOHNSTON, CHASE D REV
BROOKLINE, NH 03033		11/27/2017	9029	2762	U138	1 JOHNSTON, CHASE D &
		05/29/2012	8431	0710	Q1	423,000 TIFFANY, LOUIS F & NIC
		03/03/2003	6851	2976	Q1	315,000 VAN DAM, JACOBUS & REB
LISTING HISTORY		NOTES				
08/23/19	ERVIM	GREEN/CO ISSUED ON 10/09 FOR 2009-063; /WOB; GAR HAS FRONT& REAR				
01/09/19	INSP	DORM (10FT)=TQF; POOL VAL W/PAT AROUND; 2/15 PU SHED &				
09/21/17	ERVIM	BMF; 9/17-NOH, CORR SKETCH (ADDED GAS UFF), EST 2 GAS FIREPLACES				
02/15/17	INSP	PER VENTS; EXT/LOT WELL MAINT; 8/19; DNV1 PER HO; PU 4TH BTH IN				
02/24/15	JRPL	BMF PER HO; Q'S, NO OTHER CHANGES;				
07/08/13	LMHC					
07/08/13	ERRR					
03/05/13	CRVM					
MUNICIPAL SOFTWARE BY AVITAR						
BROOKLINE ASSESSING OFFICE						
PARCEL TOTAL TAXABLE VALUE						
Year	Building	Features	Land			
2021	\$ 348,600	\$ 25,400	\$ 133,500	Parcel Total: \$ 507,500		
2022	\$ 348,600	\$ 25,400	\$ 133,500	Parcel Total: \$ 507,500		
2023	\$ 594,500	\$ 25,400	\$ 221,700	Parcel Total: \$ 841,600		



OWNER

ARAYA, ANTONIO & ASHLEY

47 LAURELCREST DR
BROOKLINE, NH 03033

TAXABLE DISTRICTS

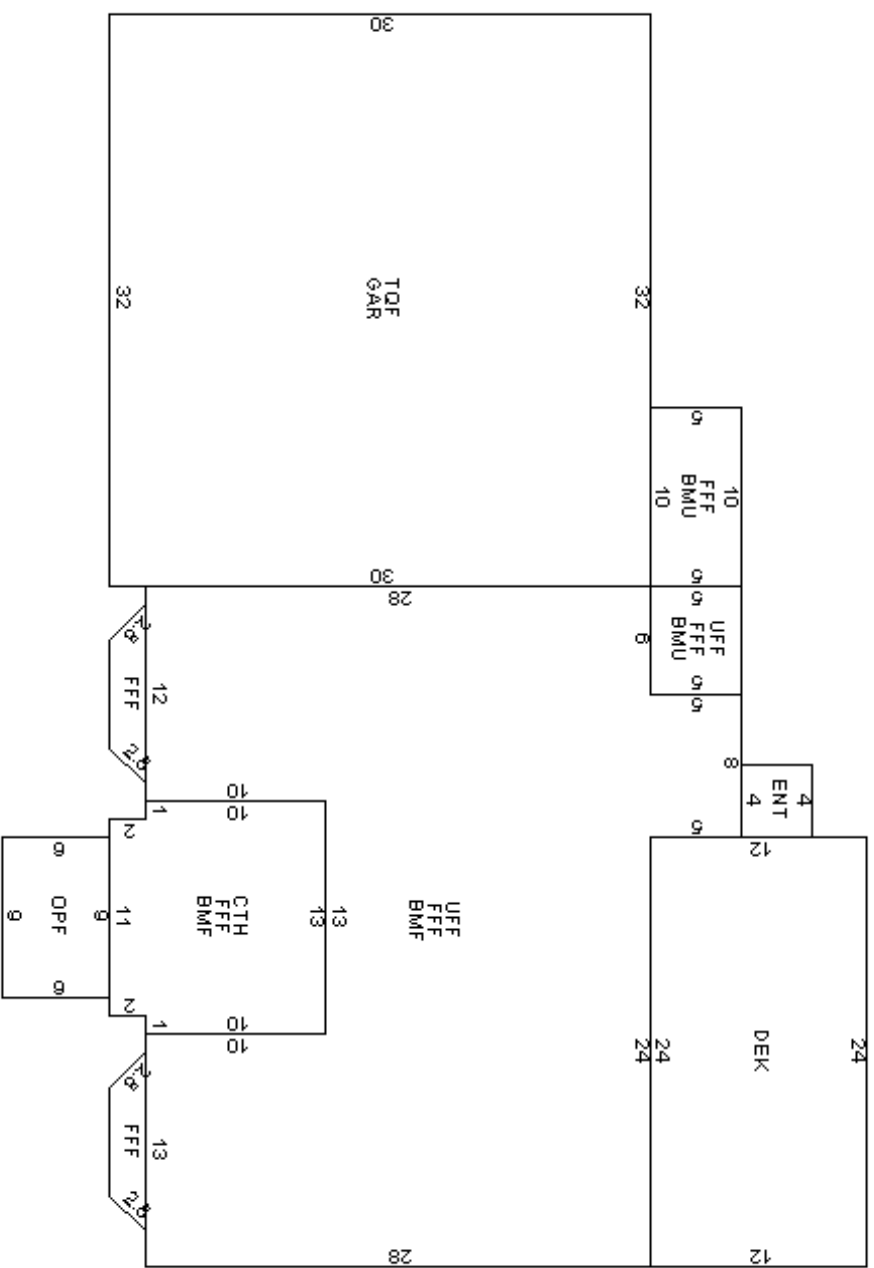
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/17/14	2014-200	ALTERATION	BASEMENT RENOVATION
10/08/14	2014-158	SHED	NEW SHED
03/17/09	2009-063	NEW BUILDING	DUE TO FIRE DAMAGE DET
04/17/07	2007-153	POOL	IN GROUND POOL 44 X 18

BUILDING DETAILS

Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 4.0 Fixtures: 14
Extra Kitchens: 1 Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.9129 Base Rate: RSA 138.00
Bldg. Rate: 1.2444
Sq. Foot Cost: \$ 171.73



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	16	0.10	2
UFF	UPPER FLR FIN	1004	1.00	1004
OPF	OPEN PORCH	54	0.25	14
CTH	CATHEDRAL	152	0.10	15
BMF	BSMNT FINISHED	1126	0.30	338
TQF	3/4 STRY FIN	960	0.75	720
GAR	GARAGE ATTCHD	960	0.45	432
FFF	FST FLR FIN	1238	1.00	1238
BMU	BSMNT	80	0.15	12
DEK	DECK/ENTRANCE	288	0.10	29
GLA:	2,962	5,878		3,804

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 653,261

Year Built: 2009

Condition For Age: GOOD 9 %

Physical:

Functional:

Economic:


Temporary:

Total Depreciation: 9 %

Building Value: \$ 594,500

OWNER INFORMATION				SALES HISTORY				PICTURE	
PIASCIC, SAMANTHA & TIFFANY B 40 LAURELCREST DR BROOKLINE, NH 03033				Date	Book	Page	Type	Price Grantor	
				11/28/2022	9669	0876	Q 1	574,000 MCCAIGUE, FAMILY REV	
				06/26/2014	8670	0980	U 144	2,667 MCCAIGUE, W J LEONARD	
LISTING HISTORY				NOTES					
05/02/23 MNUM NOH 11/08/19 RWVL 09/03/19 RWVM 01/09/19 INSP MARKED FOR INSPECTION 09/19/17 ERVM 02/15/17 INSP MARKED FOR INSPECTION 08/22/12 ERCL 03/02/12 ERVM				WHT: 3/12 NEW ROOF 11; K&B ORIG;PDS ATTIC-DNPU;9/17-NOH, NC TO EXT; 9/19; NOH; EXT COND STILL GD; 11/19; INT COND=GD; SOME PET STAINS ON CARPET; CRACK IN SHEETROCK NEAR STAIRS; WELL MAINT; 5/23 REAR EST FENCED					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	240	20 x 12		127	10,00	100	3,048		
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
PATIO	216	18 x 12		134	7.00	30	608 BY DECK		
6,700									
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 204,100				\$ 6,700		\$ 132,300		
					Parcel Total: \$ 343,100				
2022	\$ 204,100				\$ 6,700		\$ 132,300		
					Parcel Total: \$ 343,100				
2023	\$ 337,500				\$ 6,700		\$ 219,700		
					Parcel Total: \$ 563,900				
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT 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	200,000	F	110	105	100	100	95 -- MILD	100 219,500 0 N 219,500 IRRIGATION
1F RES	0.050 ac	x 5,000	X	100				95 -- MILD	100 200 0 N 200
2,050 ac 219,700 219,700									
LAST REVALUATION: 2023									

OWNER INFORMATION				SALES HISTORY				PICTURE	
SERAFINI, MICHELLE & MATTHEW				Date	Book	Page	Type	Price Grantor	
38 LAURELCREST DR				12/19/2022	9673	2664	Q1	660,000 VAN VEEN, CHRISTOPHER &	
BROOKLINE, NH 03033				06/22/2020	9310	1118	U138	1 VAN VEEN, CHRISTOPHER &	
LISTING HISTORY				NOTES					
05/02/23 MNUM NOH				CRM: 7/11 NOH: NC TO EXT:9/17-NOH: PU STANDBY GEN:11/17 ROOF 2014;.5					
09/03/19 RWVM				BTH & UPF VANITY 2014; KITCH ORIG W/ISLAND/LAMINATE C'TOPS; PU					
01/09/19 INSP MARKED FOR INSPECTION				BME; WELL MAINT; I&E=GOOD; DNV 1 BEDRM; 9/19; NOH: EXT COND=GD					
11/22/17 ERCL				PU DECK;					
09/19/17 ERVM									
02/15/17 INSP MARKED FOR INSPECTION									
07/25/11 ERVM									
06/06/11 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	200	20 x 10		140	10.00	50	1,400 BACKYARD		
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
							4,400		
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 265,600	\$ 4,400		\$ 131,800		Parcel Total: \$ 401,800			
2022	\$ 265,600	\$ 4,400		\$ 131,800		Parcel Total: \$ 401,800			
2023	\$ 439,300	\$ 4,400		\$ 218,800		Parcel Total: \$ 662,500			
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT				Minimum Acreage: 2.00	Minimum Frontage: 200				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R
IF RES	1.890 ac	199,450 F	110	105	100	100	95 -- MILD	100	218,800
				1.890 ac	218,800				
LAST REVALUATION: 2023									
				Site: GOOD Driveway: PAVED Road: PAVED					
				Tax Value Notes					
				218,800 IRRIGATION					
				218,800					



OWNER
SERAFINI, MICHELLE & MATTHEW
38 LAURELCREST DR
BROOKLINE, NH 03033

TAXABLE DISTRICTS

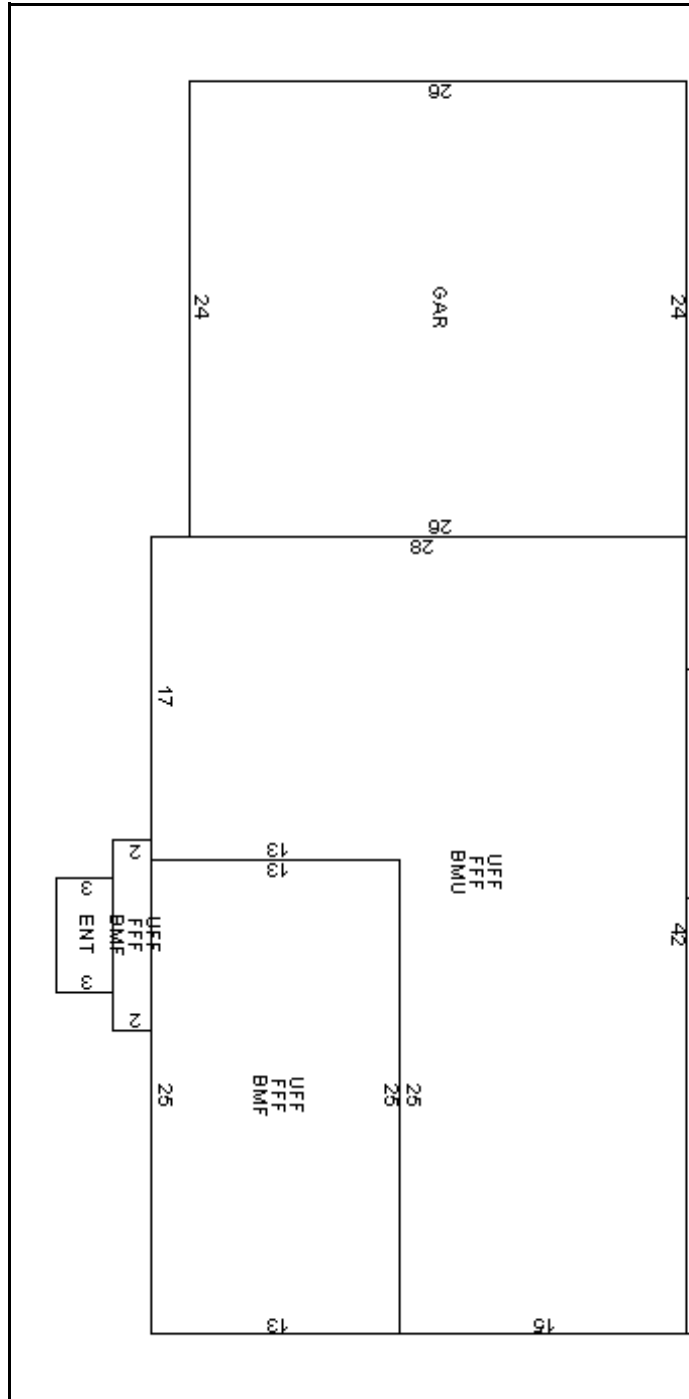
District	Percentage

PERMITS

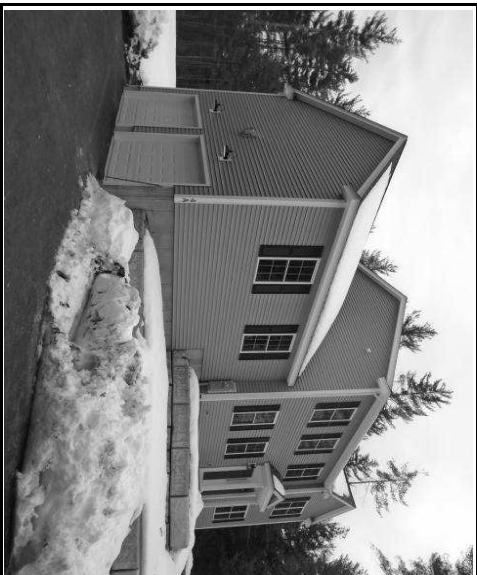
Date	Permit ID	Permit Type	Notes
06/30/17	2017-100	ADDITON	ELECTRICAL FOR GENERA
05/08/17	2018-057	DECK	DECK BACK OF THE HOU

BUILDING DETAILS
Model: 2.00 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators: 1
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9668 Base Rate: RSA 138.00
Bldg. Rate: 1.2052
Sq. Foot Cost: \$ 166.31

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE ATTCHD	624	0.45
FFF	FST FLR FIN	1196	1.00
DEK	DECK/ENTRANCE	276	0.10
BMU	BSMNT	851	0.15
BMF	BSMNT FINISHED	345	0.30
ENT	ENTRY WAY	18	0.10
EPF	ENCLOSED	144	0.70
UFF	UPPER FLR FIN	1196	1.00
GLA:	2,392	4,650	3,036




2023 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 504,917
Year Built: 1997
Condition For Age: GOOD 13 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 13 %
Building Value: \$ 439,300

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		RADFORD, MICHAEL T & KRISTAL L 4A AVERILL ROAD BROOKLINE, NH 03033		District Percentage		Model: 2.00 STORY CONVENTION Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD Heat: GAS/EA DUCTED Bedrooms: 4 Baths: 2.5 Fixtures: 10 Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9432 Base Rate: RSA 138.00 Bldg. Rate: 1.1647 Sq. Foot Cost: \$ 160.72	
		PERMITS					
Date	Permit ID	Permit Type	Notes				
08/29/22	2022-330	NEW BUILDING	NEW HOME 2 CAR GAR 4 B				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1789	1.00 1789
OPF	OPEN PORCH	21	0.25 5
BMU	BSMNT	1213	0.15 182
BMG	BASEMENT	576	0.20 115
DEK	DECK/ENTRANCE	272	0.10 27
UFF	UPPER FLR FIN	1213	1.00 1213
GLA: 3,002		5,084	3,331
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 535,358	
Year Built:		2022	
Condition For Age:		AVERAGE 1 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		1 %	
Building Value:		\$ 530,000	

OWNER INFORMATION				SALES HISTORY				PICTURE	
MARKELL, ANDREA APPGNANI 8 WALLACE BROOK RD BROOKLINE, NH 03033				Date	Book	Page	Type	Price	Grantor
				06/14/2023	9706	2372	Q1	605,000	RUDD, JESSICA F
				06/27/2016	8869	1528	Q1	314,000	FISHER FAMILY REVOC
				04/15/2004	7209	2595	Q1	301,148	SHELDON, PATRICK & JAN
LISTING HISTORY				NOTES					
01/21/22	RWPR			GRAY:1/4/06--CO ON INT RENVTN; 4/18/2006;7-10;NOH/CORRECTED HOUSE					
04/05/21	RWPM			WIDTH/REAR DORM; 9/17-NOH, CEDAR SIDING, GOOD SITE/LANDSCAPING					
09/06/19	RWVL			W/LIGHT POST, WALKWAY, WALLS, FENCING; EST A/C % PER ADDED MINI					
01/09/19	INSP			SPLIT UNITS; 9/19; INT & EXT COND=GD; WELL CARED FOR; DNP SMALL					
09/20/17	ERVMI			PATTO W/DOG CAGE=NV; 4/21 PU SHED; NEEDS ROOF TO BE 100; 1/22; SHED					
02/15/17	INSP			COMPL-ADJ COND;5/8/23 FOR SALE LP\$500,000 6DOM PENDING					
07/09/10	ERVMI								
06/03/10	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			
PATTO	192	12 x 16	143	7,00	100	1,922 EST PER MLS			
4,200									
MUNICIPAL SOFTWARE BY AVITAR									
BROOKLINE ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 186,300	\$ 1,900	\$ 141,700						
			Parcel Total: \$ 329,900						
2022	\$ 186,300	\$ 2,300	\$ 141,700						
			Parcel Total: \$ 330,300						
2023	\$ 311,500	\$ 4,200	\$ 235,500						
			Parcel Total: \$ 551,200						
LAND VALUATION									
Zone: RESIDENTIAL/AGRICULT 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	200,000	F	110	105	100	100	95 -- MILD	100
1F RES	3,550 ac	x 5,000	X	100				90 -- ROLLING	100
235,500									
5,550 ac									
235,500									

PICTURE



OWNER

MARKELL, ANDREA
APPIGNANI
8 WALLACE BROOK RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/08/20	2020-172	SHED	SHED 12X10
01/11/06	2006-009	ADDITION	12X16 SCREEN PORCH
04/11/05	2005-070	REMODEL	INTERIOR RMDL

BUILDING DETAILS

Model: 1.75 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces: Generators:
A/C: Yes 75.00 %
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0649 Base Rate: RSA 138.00
Bldg. Rate: 1.1824
Sq. Foot Cost: \$ 163.17

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	12	0.10	1
FFF	FST FLR FIN	1165	1.00	1165
BMU	BSMNT	448	0.15	67
DEK	DECK/ENTRANCE	80	0.10	8
VLT	VAULTED	101	0.05	5
TQF	3/4 STRY FIN	1064	0.75	798
CRL	CRAWL SPACE	101	0.05	5
OPF	OPEN PORCH	192	0.25	48
BMG	BASEMENT	616	0.20	123
GLA:	1,963	3,779		2,220

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 362,237
Year Built: 1990
Condition For Age: GOOD 14 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 14 %
Building Value: \$ 311,500

OWNER INFORMATION				SALES HISTORY				PICTURE	
FOX, CAROLINE MARIE & OLIVER STEPI				Date	Book	Page	Type	Price Grantor	
47 PEPPERELL RD				10/18/2022	9660	0650	Q 1	318,000 GILL, PETER JAMES	
BROOKLINE, NH 03033				11/30/2018	9130	0745	Q 1	200,000 HOLMES, LINDA L REVOC	
				01/12/2010	8170	0066	U 144	2,667 HOLMES, LINDA L	
LISTING HISTORY				NOTES					
05/02/23	MNUM			BRN: BSMT ACC THRU EXT ONLY; DNV BMST WENT OVER W/HO; BSMT					
10/18/17	ERVM			CELL 6; DIRT FLR; EPF GLASS IN WINTER; 1 BDRM IS ENT ALSO;DNP					
02/15/17	INSP	MARKED FOR INSPECTION		ATTIC W/PDS; INT&EXT AVG;10/17-NOH, TOPO TO REAR & LEFT SIDE,					
07/14/09	ERVL			PAVED @ PARKING AREA ONLY; NC TO EXT/COND;5/23 NDS SCRAPE &					
12/17/08	INSP	MARKED FOR INSPECTION		PAINT; SOME ASPH SHNGL; MRS (HO) WORK OK TO MEAS;APPR A AVG					
04/07/00	GL O			COND OVERALL; INT COND>EXT					
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR					
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			
								1,400	

PICTURE



OWNER

FOX, CAROLINE MARIE & OLIVER S
47 PEPPERELL RD
BROOKLINE, NH 03033

TAXABLE DISTRICTS

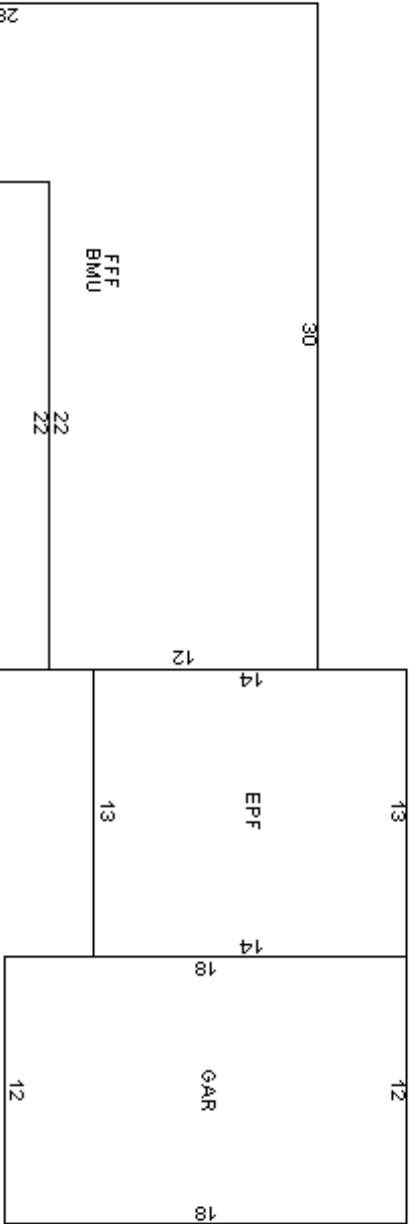
District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORY RANCH
Roof: GABLE OR HIP/PREFAB METALS
Ext: CLAP BOARD
Int: DRYWALL
Floor: HARDWOOD/LAMINATE/VINYL
Heat: GAS/EA DUCTED
Bedrooms: 2 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: A0 AVG
Com. Wall:
Size Adj: 1.3591 Base Rate: RSA 138.00
Bldg. Rate: 1.2917
Sq. Foot Cost: \$ 178.25




ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	44	0.10	4
BMU	BSMT	840	0.15	126
CTH	CATHEDRAL	352	0.10	35
EPF	ENCLOSED	182	0.70	127
GAR	GARAGE ATTCHD	216	0.45	97
FFB	FST FLR FIN	840	1.00	840
GLA:	840	2,474		1,229

2023 BASE YEAR BUILDING VALUATION			
Market Cost New:			\$ 219,069
Year Built:			1952
Condition For Age:	AVERAGE		27 %
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:			27 %
Building Value:			\$ 159,900

OWNER INFORMATION				SALES HISTORY				PICTURE			
GOODINE, DANIEL & BRIANNE				Date	Book	Page	Type	Price Grantor			
53 PEPPERELL RD				07/26/2023	9716	2403	Q 1	550,000 BELANGER, FAM REV			
BROOKLINE, NH 03033				01/11/2011	8283	2389	U 1 44	2,667 BELANGER, ROBERT & CHE			
LISTING HISTORY				NOTES							
10/18/17 ERVM MARKED FOR INSPECTION				BLU: FFF PART IN UFF/FFE/SLB IN FAIR COND. NOT BEING USED AS LIVING SPACE IS FIN W/HEAT, WALLS, FLR & VERY DAMP SMELLNG; WET BSMT W/SUMP PUMP; APPR 40X150 ON RIGHT SIDE OF HSE IS WETLAND; BTHRM IN OLD APT IS UNUSABLE TIED IN OLD SEPTIC SYS; 7/11 NOH: DNPV SHED W/NV IN REAR WDS; 10/17- NOH, NC TO EXT/COND, REMOVED POOL;6/14/23 FOR SALE \$559,900							
02/15/17 INSP MARKED FOR INSPECTION											
07/28/11 ERVM MARKED FOR INSPECTION											
06/06/11 INSP MARKED FOR INSPECTION											
12/17/08 INSP MARKED FOR INSPECTION											
07/09/08 DMHL											
07/09/08 MSHR											
01/01/80 NONE											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
PATIO	414	23 x 18	99	7.00	20	574 CONC SLB/REAR 600					
MUNICIPAL SOFTWARE BY AVITAR											
BROOKLINE ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 223,800		\$ 600		\$ 106,800		Parcel Total: \$ 331,200				
2022	\$ 223,800		\$ 600		\$ 106,800		Parcel Total: \$ 331,200				
2023	\$ 347,200		\$ 600		\$ 186,200		Parcel Total: \$ 534,000				
LAND VALUATION											
Zone: RESIDENTIAL/AGRICULT				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	1,200 ac	196,000	E	100	100	100	100 -- LEVEL	95	186,200	0 N	186,200 WET
				1,200 ac				186,200			
LAST REVALUATION: 2023											

PICTURE



OWNER

GOODINE, DANIEL & BRIANNE

53 PEPPERELL RD

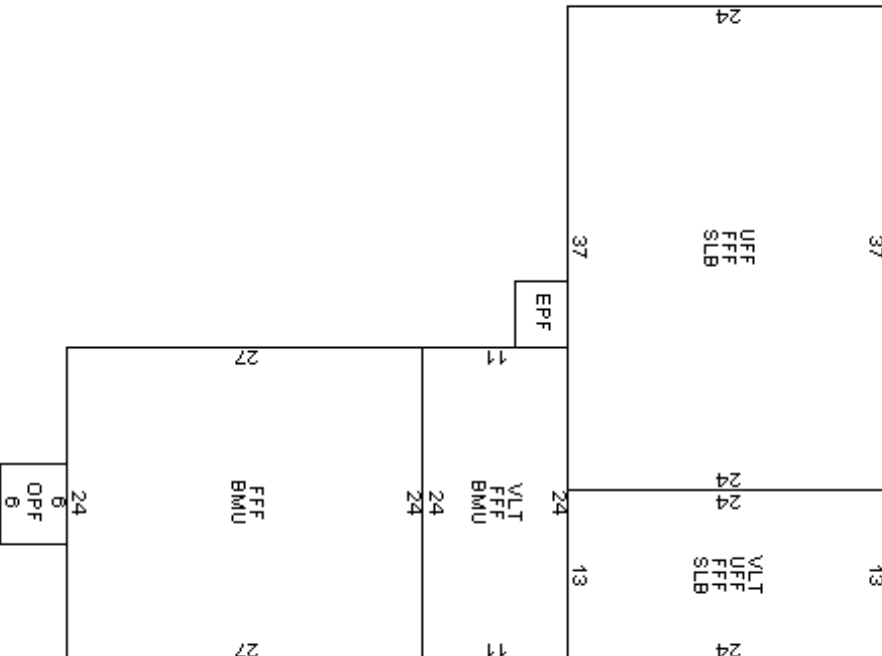
BROOKLINE, NH 03033

TAXABLE DISTRICTS

District	Percentage
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BUILDING DETAILS

Model: 2.00 STORY GAMBREL
Roof: GAMBREL/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL/PLYWOOD PANEL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 5 Baths: 3.0 Fixtures: 9
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 0.9314 Base Rate: RSA 138.00
Bldg. Rate: 0.9584
Sq. Foot Cost: \$ 132.26

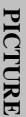


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1200	1.00	1200
FFF	FST FLR FIN	2112	1.00	2112
VLT	VAULTED	576	0.05	29
BMU	BSMNT	912	0.15	137
SLB	SLAB	1200	0.00	0
OPF	OPEN PORCH	30	0.25	8
EPF	ENCLOSED	20	0.70	14
GLA:	3,312	6,050		3,500

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 462,910
Year Built: 1950
Condition For Age: GOOD 22 %
Physical:
Functional: WH/WB 3 %
Economic:
Temporary:
Total Depreciation: 25 %
Building Value: \$ 347,200



OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

DIPILATO, LAURA
DIPILATO, DAVID
153 SAYLES HILL ROAD
NORTH SMITHFIELD, RI 02896

District

Percentage

Model: 1.00 STORY CAMP/COTTA
Roof: GABLE OR HIP/METAL/TIN
Ext: NOVELTY/PREFAB WD PNL/TI/H
Int: DRYWALL
Floor: CARPET

PERMITS

Date	Permit ID	Permit Type
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BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1248	1.00
DEK	DECK/ENTRANCE	120	0.10
PRS	PIERS	1248	-0.05
OPF	OPEN PORCH	410	0.25
GLA:	1,248	3,026	1,301

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		\$ 172,864
Year Built:		1950
Condition For Age:	GOOD	22 %
Physical:		
Functional:	LEASE/RSTR	56 %
Economic:		
Temporary:		
Total Depreciation:		78 %
Building Value:		\$ 38,000

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01		
Description: COMM/INDUST	\$ 75,000 @	0.010 ac
Lot Size: 1.00	\$ 155,000 @	0.100 ac
Frontage: 150	\$ 160,000 @	0.250 ac
Lot Price: \$ 195,000	\$ 165,000 @	0.500 ac
Excess Acreage: \$ 5,000	\$ 195,000 @	1.000 ac
Excess Frontage: \$ 325	\$ 195,000 @	1.000 ac
View: \$ 100,000	\$ 195,000 @	1.000 ac

Zone 02		
Description: RESIDENTIAL/AGRICULT	\$ 75,000 @	0.010 ac
Lot Size: 2.00	\$ 155,000 @	0.100 ac
Frontage: 200	\$ 160,000 @	0.250 ac
Lot Price: \$ 200,000	\$ 165,000 @	0.500 ac
Excess Acreage: \$ 5,000	\$ 195,000 @	1.000 ac
Excess Frontage: \$ 250	\$ 200,000 @	2.000 ac
View: \$ 100,000	\$ 200,000 @	2.000 ac

Land Use Codes	
Code	Description
79D	79-D HISTORIC BARN
79F	79-F FARM STRUCT
CI	COM/IND
EX-F	EXEMPT-FED
EX-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 -40 60%	60
B	AVG -30 70%	70
C	AVG -20 80%	80
D	AVG -10 90%	90
E	AVG 100%	100
F	AVG +10 110%	110
G	AVG +20 120%	120
H	AVG +30 130%	130
I	AVG +40 140%	140
J	AVG +50 150%	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	125
E	EXCELLENT	115
F	FAIR	95
G	GOOD	105
N	NATURAL	95
NA	N/A	100
P	POOR	90
U	UND/WDS	88
UN	UND/CLR	93
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
L	LEVEL	100
M	MILD	95
MO	MODERATE	85
R	ROLLING	90
S	STEEP	75
SE	SEVERE	50

Road Modifiers		
Code	Description	Factor
G	DIRT/GRAVEL	95
K	N/A	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
B	BRICK	100
C	CONCRETE	100
G	DIRT/GRAVEL	95
N	NATURAL/GRASS	95
N/A	N/A	100
P	PAVED	100
PP	PART PAVED	98
U	UNDEVELOPED	90

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 15.00	\$ 425.00
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
HLS	HILLS	50
HL/MT	HILLS & MOUNTAINS	115
MTS	MOUNTAINS	100

View Widths		
Code	Description	Factor
AVG	AVERAGE	80
NAR	NARROW	50
PAN	PANORAMIC	110
TUN	TUNNEL	25
WID	WIDE	100

View Depths		
Code	Description	Factor
FULL	FULL	100
D25	TOP 25	25
D50	TOP 50	50
D75	TOP 75	75

View Distances		
Code	Description	Factor
DST	DISTANT	100
EXT	EXTREME	150
CLS	NEAR OR CLOSE	50

Water Body Frontage Foot Factors			
Water Body Name	Base Value	Frontage Feet	Factor
LAKE POTANIPO	\$ 260,000	1 ft.	10
		10 ft.	35
		50 ft.	60
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	120
		500 ft.	125
		750 ft.	150
		1,000 ft.	175
		2,000 ft.	200
		3,000 ft.	225
		6,000 ft.	300
MELENDY POND	\$ 130,000	1 ft.	10
		10 ft.	35
		50 ft.	60
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	120
		500 ft.	125
		750 ft.	150
		1,000 ft.	175
		2,000 ft.	200
		3,000 ft.	225
		6,000 ft.	300

Water Frontage Access		
Code	Description	Factor
BOATL	BOAT LAUNCH	150
GRASS	GRASSY AND/OR CLEA	110
LGBCH	LG BCH &/OR LANDSCP	135
MRSHL	MARSH/LTD ACC	25
ROCK	NATURAL AND ROCKY	90
NAT	NATURAL/AVERAGE	100
NATWD	NATURAL/WEEDY	90
REC	RECREATION LOT	30
BCH	SML BCH &/OR LANDSC	125
UND	UNDEVELOPED	75
	UNSPECIFIED	100
WDYWD	WEEDY/&WOODED OB	80

Water Frontage Location		
Code	Description	Factor
BOATL	BOAT LAUNCH	150
MAIN	MAIN BODY	100
DTW	MAIN BODY W/OBST/D	80
WTRAC	SHARED WATER FRONT	50
BCH	SML BCH &/OR LANDSC	125
UND	UNDEVELOPED	75
	UNSPECIFIED	100

Water Frontage Topography		
Code	Description	Factor
	LEVEL WF	100
	MILD WF	95
	ROLLING WF	90
SEV	SEVERE WF	50
STP	STEEP WF	60
	UNSPECIFIED	100

Brookline
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
271 ROUTE 13	134,000.00 ea	0.00
288 ROUTE 13	134,000.00 ea	0.00
4 STEAM MILL HILL RD	134,000.00 ea	0.00
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMNT	20.00 sf	40.00
BARN-1STRY/LOFT	22.00 sf	40.00
BARN-1STRY/LOFT/BSMT	24.00 sf	40.00
BARN-2STRY	26.00 sf	40.00
BARN-2STRY/BSMNT	28.00 sf	40.00
BARN-2STRY/LOFT	29.00 sf	40.00
BARN-2STRY/LOFT/BSMT	30.00 sf	40.00
BATH HOUSE	25.00 sf	50.00
BB COURT	18,000.00 ea	0.00
BOAT DOCK-COMMERCIAL	10.00 sf	0.00
BOAT HOUSE	30.00 sf	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	60.00
CAMP SITES W/S/E	4,500.00 ea	0.00
CANOPY	23.00 sf	60.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	50.00 sf	0.00
COMM GENERATOR	10,000.00 ea	0.00
CONC SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
DECK	7.00 sf	50.00
DRIVE UP W/PNEUMATIC	19,000.00 ea	0.00
DRIVEUP WINDOW	10,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
EV CHARGER-COMM	0.00 ea	0.00
EV CHARGER-RES	0.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	75.00
FIREPLACE 1-CUST	5,000.00 ea	100.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	100.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	100.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	100.00
FIREPLACE 4-STAND	8,000.00 ea	100.00
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	60.00
GARAGE-1.5 STY/BSMT	35.00 sf	60.00
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	0.00
GREENHOUSE-GLASS	24.00 sf	40.00
GREENHOUSE-POLY	5.00 sf	0.00
HOT TUB	1,500.00 ea	0.00
HUTCHINSON HILLS	10,000.00 ea	0.00
KENNELS	12.00 sf	50.00
KILN	100.00 sf	0.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-P-LOT/DOUBLE	2,700.00 ea	0.00
LIGHTS-P-LOT/QUAD	4,700.00 ea	0.00
LIGHTS-P-LOT/SINGLE	1,700.00 ea	0.00
LIGHTS-P-LOT/TRIPLE	3,700.00 ea	0.00
LOAD LEVELER	2,900.00 ea	0.00
LOADING DOCKS	5,000.00 ea	50.00
PATIO	7.00 sf	50.00

Description	Rate	DPR
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-DOUBLE	9,400.00 ea	75.00
PUMP-GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.00
RIDING ARENA	18.00 sf	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
SHED-EQUIPMENT	8.00 sf	0.00
SHED-METAL	6.00 sf	60.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	50.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	60.00
SHOP-GOOD	21.00 sf	60.00
SIGN ILLUMINATED	106.00 sf	0.00
SIGN NON ILLUMINATED	92.00 sf	0.00
SILO-BRICK	32.00 sf	40.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SOLAR ELECT PANEL	400.00 ea	0.00
SOLAR H2O PANEL	400.00 ea	0.00
SPRINKLER SYSTEMS	150.00 ea	75.00
SPRINKLERED AREA	3.00 sf	0.00
STABLES	21.00 sf	50.00
SWITCH BLDG	25.00 sf	0.00
TANKS-FUEL/WATER	3.00 ea	50.00
TENNIS COURT(S)	18,000.00 ea	50.00
TOWER SITE	250,000.00 ea	0.00
TOWER TELECOM	550.00 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
YURT	42.00 sf	0.00

Brookline
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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Brookline Building Codes & Values

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.50	138.00	RES
CBK	BANK	1.25	140.00	COM
CCH	CHURCH	1.25	100.00	COM
CCS	COUNTRY STORE	1.25	75.00	COM
CFF	FAST FOOD/DRIVEIN	1.25	210.00	COM
CGS	GARAGE/SERVICE SHOP	1.50	74.00	COM
CHS	COMM HOUSE	1.30	138.00	RES
CMD	COMM DBL-WIDE MH	2.50	115.00	RES
CMF	COMM MULTI FAMILY	1.50	138.00	RES
CMM	MINI MARKET W/GAS	1.25	205.00	COM
CMS	MINI STORAGE	1.25	70.00	COM
COF	OFFICES	1.25	95.00	COM
CPO	POST OFFICE	1.25	140.00	COM
CRS	RESTAURANTS	1.25	150.00	COM
CST	STORES	1.25	85.00	COM
CWH	WAREHOUSE	1.50	50.00	COM
ECH	EX CHURCH	1.25	100.00	COM
EFS	EX FIRE STATION	1.25	115.00	COM
EHG	EX HIGHWAY GARAGE	1.50	74.00	COM
EHS	EX HOUSING	1.30	138.00	RES
ELB	EX LIBRARY	1.50	230.00	COM
ELC	EX LODGE/CLUB	1.50	138.00	RES
EPF	EX SAFETY COMPLEX	1.25	145.00	COM
ESC	EX SCHOOLS/COLLEGE	1.25	150.00	COM
ETH	EX TOWN HALL	1.25	125.00	COM
IRD	INDUSTRIAL R/D	1.50	60.00	IND
MHD	DBL WIDE MH	2.50	115.00	RES
MHS	MOBILE HOMES	3.00	115.00	MFH
MRV	CAMPER	6.50	80.00	MFH
MTH	TINY HOME	1.30	138.00	MFH
RCC	CONDO CONVERSION	1.30	138.00	RES
RMF	MULTI-FAMILY	1.50	125.00	RES
RSA	RESIDENTIAL	1.30	138.00	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	ENCLOSED PORCH	0.70
EPU	COVERED BSMT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	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	PIERS FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.75
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB 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 CEILING	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	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
MH	MOTOR HOME	3.50
AA	SPECIAL USE	3.00

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY	1.00
B	1.50 STORY	0.99
C	1.75 STORY	0.98
D	2.00 STORY	0.98
E	2.50 STORY	0.97
F	2.75 STORY	0.97
G	3.00 STORY	0.95
H	3.5+ STORY	0.95
I	SPLT LVL	1.00

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 MEMBRN	5.00

Building Exterior Wall Materials		
Code	Description	Points
I	CEMENT CLAPBOARDS	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
Y	MASONITE	28.00
Z	STONE VENEER	38.00

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE 4 USE	22.00
I	CONCRETE	8.00

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 Accessories	
Description	Points
CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	2.00
FIREPLACE	0.00
GENERATOR	3.00

N	HIGH QUALITY COMP	7.00
S	STANDING SEAM	7.00

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 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
J	LAMINATE/VINYL	9.00
L	VCT	12.00

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 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.

Brookline

Residential Building Area Size Adjustment Factors

Median Effective Area = 2700sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
245	4.00	319	3.24	440	2.54	711	1.84	1,841	1.14
246	3.99	320	3.23	443	2.53	717	1.83	1,884	1.13
247	3.98	321	3.22	445	2.52	723	1.82	1,929	1.12
248	3.97	323	3.21	448	2.51	730	1.81	1,976	1.11
249	3.95	324	3.20	450	2.50	736	1.80	2,025	1.10
250	3.94	325	3.19	453	2.49	743	1.79	2,077	1.09
251	3.93	327	3.18	455	2.48	750	1.78	2,132	1.08
252	3.92	328	3.17	458	2.47	757	1.77	2,189	1.07
253	3.90	329	3.16	460	2.46	764	1.76	2,250	1.06
254	3.89	331	3.15	463	2.45	771	1.75	2,314	1.05
255	3.88	332	3.14	466	2.44	779	1.74	2,382	1.04
256	3.87	333	3.13	468	2.43	786	1.73	2,455	1.03
257	3.85	335	3.12	471	2.42	794	1.72	2,531	1.02
258	3.84	336	3.11	474	2.41	802	1.71	2,613	1.01
259	3.83	337	3.10	476	2.40	810	1.70	2,700	1.00
260	3.82	339	3.09	479	2.39	818	1.69	2,793	0.99
261	3.80	340	3.08	482	2.38	827	1.68	2,893	0.98
262	3.79	342	3.07	485	2.37	835	1.67	3,000	0.97
263	3.78	343	3.06	488	2.36	844	1.66	3,115	0.96
264	3.77	345	3.05	491	2.35	853	1.65	3,240	0.95
265	3.76	346	3.04	494	2.34	862	1.64	3,375	0.94
266	3.75	348	3.03	497	2.33	871	1.63	3,522	0.93
267	3.73	349	3.02	500	2.32	880	1.62	3,682	0.92
268	3.72	351	3.01	503	2.31	890	1.61	3,857	0.91
269	3.71	352	3.00	506	2.30	900	1.60	4,050	0.90
270	3.70	354	2.99	509	2.29	910	1.59	4,263	0.89
271	3.69	355	2.98	513	2.28	920	1.58	4,500	0.88
272	3.68	357	2.97	516	2.27	931	1.57	4,765	0.87
273	3.67	358	2.96	519	2.26	942	1.56	5,063	0.86
274	3.66	360	2.95	523	2.25	953	1.55	5,400	0.85
275	3.65	362	2.94	526	2.24	964	1.54	5,786	0.84
276	3.64	363	2.93	529	2.23	976	1.53	6,231	0.83
277	3.62	365	2.92	533	2.22	988	1.52	6,750	0.82
278	3.61	367	2.91	536	2.21	1,000	1.51	7,364	0.81
279	3.60	368	2.90	540	2.20	1,012	1.50	8,100	0.80
280	3.59	370	2.89	544	2.19	1,025	1.49	9,000	0.79
281	3.58	372	2.88	547	2.18	1,038	1.48	10,125	0.78
282	3.57	373	2.87	551	2.17	1,052	1.47	11,571	0.77
283	3.56	375	2.86	555	2.16	1,066	1.46	13,500	0.76
284	3.55	377	2.85	559	2.15	1,080	1.45	16,200	0.75
285	3.54	379	2.84	562	2.14	1,095	1.44	20,250	0.74
286	3.53	380	2.83	566	2.13	1,110	1.43	27,000	0.73
287	3.52	382	2.82	570	2.12	1,125	1.42	40,500	0.72
288	3.51	384	2.81	574	2.11	1,141	1.41	81,000	0.71
289	3.50	386	2.80	579	2.10	1,157	1.40	100,000	0.71
290	3.49	388	2.79	583	2.09	1,174	1.39	200,000	0.7041
291	3.48	389	2.78	587	2.08	1,191	1.38	300,000	0.7027
292	3.47	391	2.77	591	2.07	1,209	1.37	400,000	0.7020
293	3.46	393	2.76	596	2.06	1,227	1.36	500,000	0.7016
295	3.45	395	2.75	600	2.05	1,246	1.35	600,000	0.7014
296	3.44	397	2.74	604	2.04	1,266	1.34	700,000	0.7012
297	3.43	399	2.73	609	2.03	1,286	1.33	800,000	0.7010
298	3.42	401	2.72	614	2.02	1,306	1.32	900,000	0.7009
299	3.41	403	2.71	618	2.01	1,328	1.31	1,000,000	0.7008
300	3.40	405	2.70	623	2.00	1,350	1.30		
301	3.39	407	2.69	628	1.99	1,373	1.29		
302	3.38	409	2.68	633	1.98	1,397	1.28		
303	3.37	411	2.67	638	1.97	1,421	1.27		
305	3.36	413	2.66	643	1.96	1,446	1.26		
306	3.35	415	2.65	648	1.95	1,473	1.25		
307	3.34	418	2.64	653	1.94	1,500	1.24		
308	3.33	420	2.63	659	1.93	1,528	1.23		
309	3.32	422	2.62	664	1.92	1,558	1.22		
310	3.31	424	2.61	669	1.91	1,588	1.21		
312	3.30	426	2.60	675	1.90	1,620	1.20		
313	3.29	429	2.59	681	1.89	1,653	1.19		
314	3.28	431	2.58	686	1.88	1,688	1.18		
315	3.27	433	2.57	692	1.87	1,723	1.17		
316	3.26	435	2.56	698	1.86	1,761	1.16		
318	3.25	438	2.55	704	1.85	1,800	1.15		

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Brookline

Commercial Building Area Size Adjustment Factors

Median Effective Area = 3900sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
355	4.00	452	3.29	622	2.58	1,000	1.87	2,543	1.16
356	3.99	453	3.28	626	2.57	1,009	1.86	2,600	1.15
357	3.98	455	3.27	629	2.56	1,017	1.85	2,659	1.14
358	3.97	457	3.26	632	2.55	1,026	1.84	2,721	1.13
359	3.96	459	3.25	636	2.54	1,035	1.83	2,786	1.12
360	3.95	461	3.24	639	2.53	1,045	1.82	2,854	1.11
361	3.94	462	3.23	643	2.52	1,054	1.81	2,925	1.10
362	3.93	464	3.22	646	2.51	1,064	1.80	3,000	1.09
363	3.92	466	3.21	650	2.50	1,073	1.79	3,079	1.08
364	3.91	468	3.20	654	2.49	1,083	1.78	3,162	1.07
366	3.90	470	3.19	657	2.48	1,093	1.77	3,250	1.06
367	3.89	472	3.18	661	2.47	1,104	1.76	3,343	1.05
368	3.88	474	3.17	665	2.46	1,114	1.75	3,441	1.04
369	3.87	476	3.16	669	2.45	1,125	1.74	3,545	1.03
370	3.86	478	3.15	672	2.44	1,136	1.73	3,656	1.02
371	3.85	480	3.14	676	2.43	1,147	1.72	3,774	1.01
373	3.84	481	3.13	680	2.42	1,158	1.71	3,900	1.00
374	3.83	483	3.12	684	2.41	1,170	1.70	4,034	0.99
375	3.82	485	3.11	688	2.40	1,182	1.69	4,179	0.98
376	3.81	487	3.10	692	2.39	1,194	1.68	4,333	0.97
377	3.80	490	3.09	696	2.38	1,206	1.67	4,500	0.96
379	3.79	492	3.08	701	2.37	1,219	1.66	4,680	0.95
380	3.78	494	3.07	705	2.36	1,232	1.65	4,875	0.94
381	3.77	496	3.06	709	2.35	1,245	1.64	5,087	0.93
382	3.76	498	3.05	713	2.34	1,258	1.63	5,318	0.92
384	3.75	500	3.04	718	2.33	1,272	1.62	5,571	0.91
385	3.74	502	3.03	722	2.32	1,286	1.61	5,850	0.90
386	3.73	504	3.02	727	2.31	1,300	1.60	6,158	0.89
387	3.72	506	3.01	731	2.30	1,315	1.59	6,500	0.88
389	3.71	509	3.00	736	2.29	1,330	1.58	6,882	0.87
390	3.70	511	2.99	741	2.28	1,345	1.57	7,313	0.86
391	3.69	513	2.98	745	2.27	1,360	1.56	7,800	0.85
393	3.68	515	2.97	750	2.26	1,376	1.55	8,357	0.84
394	3.67	518	2.96	755	2.25	1,393	1.54	9,000	0.83
395	3.66	520	2.95	760	2.24	1,410	1.53	9,750	0.82
397	3.65	522	2.94	765	2.23	1,427	1.52	10,636	0.81
398	3.64	525	2.93	770	2.22	1,444	1.51	11,700	0.80
399	3.63	527	2.92	775	2.21	1,462	1.50	13,000	0.79
401	3.62	529	2.91	780	2.20	1,481	1.49	14,625	0.78
402	3.61	532	2.90	785	2.19	1,500	1.48	16,714	0.77
403	3.60	534	2.89	791	2.18	1,519	1.47	19,500	0.76
405	3.59	537	2.88	796	2.17	1,539	1.46	23,400	0.75
406	3.58	539	2.87	801	2.16	1,560	1.45	29,250	0.74
408	3.57	542	2.86	807	2.15	1,581	1.44	39,000	0.73
409	3.56	544	2.85	812	2.14	1,603	1.43	58,500	0.72
411	3.55	547	2.84	818	2.13	1,625	1.42	117,000	0.7100
412	3.54	549	2.83	824	2.12	1,648	1.41	200,000	0.7059
413	3.53	552	2.82	830	2.11	1,671	1.40	300,000	0.7039
415	3.52	555	2.81	836	2.10	1,696	1.39	400,000	0.7029
416	3.51	557	2.80	842	2.09	1,721	1.38	500,000	0.7023
418	3.50	560	2.79	848	2.08	1,746	1.37	600,000	0.7020
419	3.49	563	2.78	854	2.07	1,773	1.36	700,000	0.7017
421	3.48	565	2.77	860	2.06	1,800	1.35	800,000	0.7015
422	3.47	568	2.76	867	2.05	1,828	1.34	900,000	0.7013
424	3.46	571	2.75	873	2.04	1,857	1.33	1,000,000	0.7012
425	3.45	574	2.74	880	2.03	1,887	1.32		
427	3.44	576	2.73	886	2.02	1,918	1.31		
429	3.43	579	2.72	893	2.01	1,950	1.30		
430	3.42	582	2.71	900	2.00	1,983	1.29		
432	3.41	585	2.70	907	1.99	2,017	1.28		
433	3.40	588	2.69	914	1.98	2,053	1.27		
435	3.39	591	2.68	921	1.97	2,089	1.26		
437	3.38	594	2.67	929	1.96	2,127	1.25		
438	3.37	597	2.66	936	1.95	2,167	1.24		
440	3.36	600	2.65	944	1.94	2,208	1.23		
442	3.35	603	2.64	951	1.93	2,250	1.22		
443	3.34	606	2.63	959	1.92	2,294	1.21		
445	3.33	609	2.62	967	1.91	2,340	1.20		
447	3.32	613	2.61	975	1.90	2,388	1.19		
448	3.31	616	2.60	983	1.89	2,438	1.18		
450	3.30	619	2.59	992	1.88	2,489	1.17		

Brookline

Industrial Building Area Size Adjustment Factors

Median Effective Area = 36700sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
3,336	4.00	4,218	3.31	5,734	2.62	8,951	1.93	20,389	1.24
3,347	3.99	4,235	3.30	5,764	2.61	9,025	1.92	20,774	1.23
3,357	3.98	4,251	3.29	5,795	2.60	9,099	1.91	21,173	1.22
3,367	3.97	4,267	3.28	5,825	2.59	9,175	1.90	21,588	1.21
3,377	3.96	4,284	3.27	5,856	2.58	9,252	1.89	22,020	1.20
3,388	3.95	4,301	3.26	5,888	2.57	9,331	1.88	22,469	1.19
3,398	3.94	4,318	3.25	5,919	2.56	9,410	1.87	22,938	1.18
3,409	3.93	4,335	3.24	5,951	2.55	9,491	1.86	23,426	1.17
3,419	3.92	4,352	3.23	5,984	2.54	9,574	1.85	23,935	1.16
3,430	3.91	4,369	3.22	6,016	2.53	9,658	1.84	24,467	1.15
3,441	3.90	4,386	3.21	6,049	2.52	9,743	1.83	25,023	1.14
3,451	3.89	4,404	3.20	6,083	2.51	9,830	1.82	25,605	1.13
3,462	3.88	4,422	3.19	6,117	2.50	9,919	1.81	26,214	1.12
3,473	3.87	4,440	3.18	6,151	2.49	10,009	1.80	26,854	1.11
3,484	3.86	4,457	3.17	6,185	2.48	10,101	1.79	27,525	1.10
3,495	3.85	4,476	3.16	6,220	2.47	10,194	1.78	28,231	1.09
3,506	3.84	4,494	3.15	6,256	2.46	10,290	1.77	28,974	1.08
3,518	3.83	4,512	3.14	6,291	2.45	10,387	1.76	29,757	1.07
3,529	3.82	4,531	3.13	6,328	2.44	10,486	1.75	30,583	1.06
3,540	3.81	4,550	3.12	6,364	2.43	10,587	1.74	31,457	1.05
3,552	3.80	4,568	3.11	6,401	2.42	10,689	1.73	32,382	1.04
3,563	3.79	4,587	3.10	6,439	2.41	10,794	1.72	33,364	1.03
3,575	3.78	4,607	3.09	6,476	2.40	10,901	1.71	34,406	1.02
3,586	3.77	4,626	3.08	6,515	2.39	11,010	1.70	35,516	1.01
3,598	3.76	4,646	3.07	6,554	2.38	11,121	1.69	36,700	1.00
3,610	3.75	4,665	3.06	6,593	2.37	11,235	1.68	37,966	0.99
3,622	3.74	4,685	3.05	6,633	2.36	11,351	1.67	39,321	0.98
3,634	3.73	4,705	3.04	6,673	2.35	11,469	1.66	40,778	0.97
3,646	3.72	4,725	3.03	6,713	2.34	11,589	1.65	42,346	0.96
3,658	3.71	4,746	3.02	6,755	2.33	11,713	1.64	44,040	0.95
3,670	3.70	4,766	3.01	6,796	2.32	11,839	1.63	45,875	0.94
3,682	3.69	4,787	3.00	6,839	2.31	11,967	1.62	47,870	0.93
3,695	3.68	4,808	2.99	6,881	2.30	12,099	1.61	50,045	0.92
3,707	3.67	4,829	2.98	6,925	2.29	12,233	1.60	52,429	0.91
3,720	3.66	4,850	2.97	6,968	2.28	12,371	1.59	55,050	0.90
3,732	3.65	4,872	2.96	7,013	2.27	12,511	1.58	57,947	0.89
3,745	3.64	4,893	2.95	7,058	2.26	12,655	1.57	61,167	0.88
3,758	3.63	4,915	2.94	7,103	2.25	12,802	1.56	64,765	0.87
3,771	3.62	4,937	2.93	7,149	2.24	12,953	1.55	68,813	0.86
3,784	3.61	4,959	2.92	7,196	2.23	13,107	1.54	73,400	0.85
3,797	3.60	4,982	2.91	7,243	2.22	13,265	1.53	78,643	0.84
3,810	3.59	5,005	2.90	7,291	2.21	13,427	1.52	84,692	0.83
3,823	3.58	5,027	2.89	7,340	2.20	13,593	1.51	91,750	0.82
3,836	3.57	5,050	2.88	7,389	2.19	13,762	1.50	100,091	0.8100
3,850	3.56	5,074	2.87	7,439	2.18	13,937	1.49	110,100	0.8000
3,863	3.55	5,097	2.86	7,490	2.17	14,115	1.48	122,333	0.7900
3,877	3.54	5,121	2.85	7,541	2.16	14,299	1.47	137,625	0.7800
3,890	3.53	5,145	2.84	7,593	2.15	14,487	1.46	157,286	0.7700
3,904	3.52	5,169	2.83	7,646	2.14	14,680	1.45	183,500	0.7600
3,918	3.51	5,193	2.82	7,699	2.13	14,878	1.44	220,200	0.7500
3,932	3.50	5,218	2.81	7,754	2.12	15,082	1.43	275,250	0.7400
3,946	3.49	5,243	2.80	7,809	2.11	15,292	1.42	367,000	0.7300
3,960	3.48	5,268	2.79	7,864	2.10	15,507	1.41	550,500	0.7200
3,975	3.47	5,293	2.78	7,921	2.09	15,729	1.40	1,101,000	0.7100
3,989	3.46	5,319	2.77	7,978	2.08	15,957	1.39		
4,004	3.45	5,345	2.76	8,036	2.07	16,191	1.38		
4,018	3.44	5,371	2.75	8,096	2.06	16,433	1.37		
4,033	3.43	5,397	2.74	8,156	2.05	16,682	1.36		
4,048	3.42	5,424	2.73	8,216	2.04	16,938	1.35		
4,063	3.41	5,450	2.72	8,278	2.03	17,203	1.34		
4,078	3.40	5,478	2.71	8,341	2.02	17,476	1.33		
4,093	3.39	5,505	2.70	8,405	2.01	17,758	1.32		
4,108	3.38	5,533	2.69	8,469	2.00	18,049	1.31		
4,124	3.37	5,561	2.68	8,535	1.99	18,350	1.30		
4,139	3.36	5,589	2.67	8,602	1.98	18,661	1.29		
4,155	3.35	5,617	2.66	8,669	1.97	18,983	1.28		
4,170	3.34	5,646	2.65	8,738	1.96	19,316	1.27		
4,186	3.33	5,675	2.64	8,808	1.95	19,661	1.26		
4,202	3.32	5,705	2.63	8,879	1.94	20,018	1.25		

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Brookline

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 950sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
86	4.00	141	2.72	201	2.12	328	1.57	891	1.02
87	3.99	142	2.71	202	2.11	331	1.56	919	1.01
88	3.95	143	2.69	204	2.10	335	1.55	950	1.00
89	3.92	144	2.68	205	2.09	339	1.54	983	0.99
90	3.88	145	2.67	207	2.08	343	1.53	1,018	0.98
91	3.84	146	2.65	208	2.07	348	1.52	1,056	0.97
92	3.81	147	2.64	210	2.06	352	1.51	1,096	0.96
93	3.78	148	2.63	211	2.05	356	1.50	1,140	0.95
94	3.74	149	2.61	213	2.04	361	1.49	1,188	0.94
95	3.71	150	2.60	214	2.03	365	1.48	1,239	0.93
96	3.68	151	2.59	216	2.02	370	1.47	1,295	0.92
97	3.65	152	2.58	218	2.01	375	1.46	1,357	0.91
98	3.62	153	2.56	219	2.00	380	1.45	1,425	0.90
99	3.59	154	2.55	221	1.99	385	1.44	1,500	0.89
100	3.56	155	2.54	223	1.98	390	1.43	1,583	0.88
101	3.53	156	2.53	224	1.97	396	1.42	1,676	0.87
102	3.50	157	2.52	226	1.96	401	1.41	1,781	0.86
103	3.48	158	2.50	228	1.95	407	1.40	1,900	0.85
104	3.45	159	2.49	230	1.94	413	1.39	2,036	0.84
105	3.42	160	2.48	232	1.93	419	1.38	2,192	0.83
106	3.40	161	2.47	234	1.92	425	1.37	2,375	0.82
107	3.37	162	2.46	236	1.91	432	1.36	2,591	0.81
108	3.35	163	2.45	238	1.90	438	1.35	2,850	0.80
109	3.32	164	2.44	239	1.89	445	1.34	3,167	0.79
110	3.30	165	2.43	242	1.88	452	1.33	3,562	0.78
111	3.27	166	2.42	244	1.87	460	1.32	4,071	0.77
112	3.25	167	2.41	246	1.86	467	1.31	4,750	0.76
113	3.23	168	2.40	248	1.85	475	1.30	5,700	0.75
114	3.21	169	2.39	250	1.84	483	1.29	7,125	0.74
115	3.18	170	2.38	252	1.83	491	1.28	9,500	0.73
116	3.16	171	2.37	254	1.82	500	1.27	14,250	0.72
117	3.14	172	2.36	257	1.81	509	1.26	28,500	0.71
118	3.12	173	2.35	259	1.80	518	1.25	100,000	0.70
119	3.10	174	2.34	261	1.79	528	1.24	200,000	0.7014
120	3.08	175	2.33	264	1.78	538	1.23	300,000	0.7010
121	3.06	176	2.32	266	1.77	548	1.22	400,000	0.7007
122	3.04	177	2.31	269	1.76	559	1.21	500,000	0.7006
123	3.02	178	2.30	271	1.75	570	1.20	600,000	0.7005
124	3.00	179	2.29	274	1.74	582	1.19	700,000	0.7004
125	2.98	180	2.28	277	1.73	594	1.18	800,000	0.7004
126	2.97	182	2.27	279	1.72	606	1.17	900,000	0.7003
127	2.95	183	2.26	282	1.71	620	1.16	1,000,000	0.7003
128	2.93	184	2.25	285	1.70	633	1.15		
129	2.91	185	2.24	288	1.69	648	1.14		
130	2.90	186	2.23	291	1.68	663	1.13		
131	2.88	187	2.22	294	1.67	679	1.12		
132	2.86	189	2.21	297	1.66	695	1.11		
133	2.85	190	2.20	300	1.65	712	1.10		
134	2.83	191	2.19	303	1.64	731	1.09		
135	2.81	193	2.18	306	1.63	750	1.08		
136	2.80	194	2.17	310	1.62	770	1.07		
137	2.78	195	2.16	313	1.61	792	1.06		
138	2.77	197	2.15	317	1.60	814	1.05		
139	2.75	198	2.14	320	1.59	838	1.04		
140	2.74	199	2.13	324	1.58	864	1.03		

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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	INSUF CNT 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
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 TOO OLD
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 3rd 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.

Lake Potanipo **Base \$260,000**

There are 30 properties on this waterbody. Lake Potanipo has public access, an average depth of 12', max depth of 27' and is about 136 acres. As there were no recent sales on Lake Potanipo, Baboosic Lake in Amherst, NH was used to develop the base for Lake Potanipo, adjusting for differences and a 10% negative adjustment was applied to the sales price acknowledging the potential for locational differences; however, they appear to be of similar quality, average depth, max depth, etc. See Section 9 Codes & Adjustments for the detailed breakdown.

Melendy Pond **Base \$130,000**

There are 4 properties on Melendy Pond, also known as Lakin Pond. While there is known public access, it is limited access and parking. There is an average depth of 12', a max depth of 20' and is about 18 acres. There is one private lot with 1 acre and about 277' of frontage on Melendy Pond. The other 3 lots are owned by the Melendy Pond Authority, with 2 of them being the boat launch with 0.2 and 0.3 acres and then the larger one with about 283 acres, which consists of 22 leased sites with cabins. Due to the lease agreements, restrictions, and most importantly the recent sales of said cabins, etc., an additional depreciation was needed on all cabins in the amount of 56%.

Brookline Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 00000L 000016 000000
Location: MASON RD
Owner: VEILLEUX REV LIVING TRUST OF 1
Waterfront Value: \$ 37,500
Water Body: LAKE POTANIPO
Access: RECREATION LOT
Location: SML BCH &/OR LANDSCP
Topography: LEVEL WF
Condition: 100 **Frontage Feet:** 15
Notes: 15' WF



Map Lot Sub: AMHRST SALE01 0000BL
Location: 39 BROADWAY
Owner: AMHERST SALE
Waterfront Value: \$ 139,000
Water Body: LAKE POTANIPO
Access: GRASSY AND/OR CLEAR
Location: MAIN BODY
Topography: ROLLING WF
Condition: 100 **Frontage Feet:** 40
Notes: GRASSY/PR WALL

	Date	Book/Page	Type	Price
Most Recent Sale:	08/29/22	9647/624	Q I	\$401,400
Current Assessment:				\$422,400



Map Lot Sub: 00000L 000020 000000
Location: 25 MASON RD
Owner: MOBLEY, RICHARD & CYNTHIA
Waterfront Value: \$ 146,300
Water Body: LAKE POTANIPO
Access: SML BCH &/OR LANDSCP
Location: MAIN BODY
Topography: LEVEL WF
Condition: 100 **Frontage Feet:** 26
Notes:



Map Lot Sub: 00000L 000005 000000
Location: 37 LAKE POTANIPO
Owner: SCHULZE FAMILY REV TRUST OF 20
Waterfront Value: \$ 148,200
Water Body: LAKE POTANIPO
Access: NATURAL/AVERAGE
Location: MAIN BODY
Topography: MILD WF
Condition: 100 **Frontage Feet:** 50
Notes: 50' WF



Map Lot Sub: 00000L 000011 000000
Location: 27 LAKE POTANIPO
Owner: FARWELL, MARCIA REV TRUST 2002
Waterfront Value: \$ 152,100
Water Body: LAKE POTANIPO
Access: NATURAL/AVERAGE
Location: UNSPECIFIED
Topography: ROLLING WF
Condition: 100 **Frontage Feet:** 56
Notes:



Map Lot Sub: 00000L 000014 000000
Location: 31 MASON RD
Owner: DENEHY, BRENDAN
Waterfront Value: \$ 191,900
Water Body: LAKE POTANIPO
Access: WEEDY/&WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 **Frontage Feet:** 280
Notes:



Map Lot Sub: 00000M 000027 000000
Location: 8 FIRST ST
Owner: LAFRENIERE, FRANCIS LIV REV TR
Waterfront Value: \$ 212,400
Water Body: MELENDY POND
Access: LG BCH &/OR LANDSCP
Location: MAIN BODY
Topography: LEVEL WF
Condition: 100 **Frontage Feet:** 277
Notes:



Map Lot Sub: 00000L 000004 000000
Location: 39 LAKE POTANIPO
Owner: TUCKER FAMILY TRUST OF 2/2/201
Waterfront Value: \$ 254,400
Water Body: LAKE POTANIPO
Access: NATURAL/AVERAGE
Location: MAIN BODY
Topography: MILD WF
Condition: 100 **Frontage Feet:** 115
Notes:



Map Lot Sub: 00000L 000026 000000
Location: 9 LAKE POTANIPO
Owner: BRAMLEY REVOCABLE TRUST
Waterfront Value: \$ 259,000
Water Body: LAKE POTANIPO
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: ROLLING WF
Condition: 100 **Frontage Feet:** 375
Notes: 375' WF



Map Lot Sub: 00000L 000031 000000
Location: 3 LAKE POTANIPO
Owner: TUCKER, DAWN C
Waterfront Value: \$ 270,600
Water Body: LAKE POTANIPO
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: 100 **Frontage Feet:** 280
Notes: 280' WF



Map Lot Sub: 00000L 000001 000000
Location: 37 MASON RD
Owner: FARWELL, DAVID
Waterfront Value: \$ 271,700
Water Body: LAKE POTANIPO
Access: SML BCH &/OR LANDSCP
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 **Frontage Feet:** 150
Notes:



Map Lot Sub: 00000L 000034 000000
Location: 5 MASON RD
Owner: NEW HAMPSHIRE, STATE OF FISH &
Waterfront Value: \$ 306,000
Water Body: LAKE POTANIPO
Access: BOAT LAUNCH
Location: UNDEVELOPED
Topography: MILD WF
Condition: 100 **Frontage Feet:** 150
Notes: USE/UND/NBD



Map Lot Sub: 00000L 000015 000000
Location: 29 MASON RD
Owner: NEDELMAN FAM REV TRUST AGR
Waterfront Value: \$ 309,400
Water Body: LAKE POTANIPO
Access: SML BCH &/OR LANDSCP
Location: MAIN BODY
Topography: MILD WF
Condition: 100 **Frontage Feet:** 100
Notes:



Map Lot Sub: AMHRST SALE02 0000BL
Location: 4 LAKE OUTLET ROAD
Owner: AMHERST SALE
Waterfront Value: \$ 351,000
Water Body: LAKE POTANIPO
Access: LG BCH &/OR LANDSCP
Location: MAIN BODY
Topography: LEVEL WF
Condition: 100 **Frontage Feet:** 100
Notes: ALL WF BEACH

Date	Book/Page	Type	Price
07/07/22	9632/2080	Q I	\$787,500

Current Assessment: \$802,200



Map Lot Sub: 00000L 000022 000000
Location: 13 LAKE POTANIPO
Owner: POTANIPO LAKE HOUSE LLC
Waterfront Value: \$ 400,100
Water Body: LAKE POTANIPO
Access: LG BCH &/OR LANDSCP
Location: MAIN BODY
Topography: LEVEL WF
Condition: 100 **Frontage Feet:** 185
Notes: 185' WF

For fishing regulation information, please refer to the NHFGD Freshwater Fishing Digest.

Contact: NHFGD Region 4 (Southwest NH), Keene
E-mail: reg4@wildlife.nh.gov Phone: 603-352-9669



BABOOSIC LAKE Amherst

FISHERY: Warmwater ACRES: 228

TROPHIC LEVEL: MESO

AVG. DEPTH: 10 MAX. DEPTH: 26

SPECIES: LMB, ECP, BBH, WP, BG

ADDITIONAL INFO:

ACCESS: Town beach (residents only)

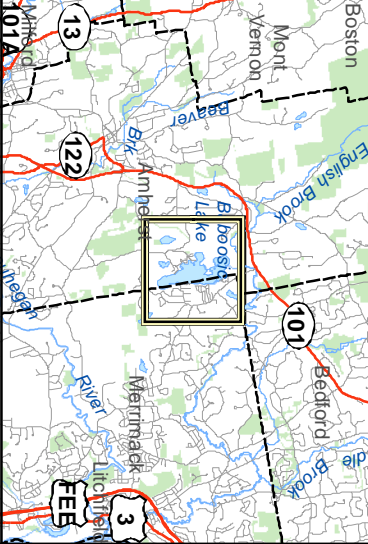
Please contact NH Dept of Safety, Marine Patrol for info. on water body/boat/motor restrictions:
(603) 293-2037 www.nh.gov/safety

Public Water Access site

- Canoe/cartop
- Shorebank
- Ramp

Bathymetric contour (feet)
Bathymetry provided by the NH Department of Environmental Services, Watershed Mgt Bureau

- Town boundary
- Primary Route
- Road or Street
- Trail or other
- Stream or Shoreline
- Surface Water
- Wetland
- Conservation or Public land
- Restricted Access
- Conservation
- Cleared
- Forest
- Contour
- Building
- Source: USGS



Directions: Broadway

For fishing regulation information, please refer to the NHFGD Freshwater Fishing Digest.

Contact: NHFGD Region 4 (Southwest NH), Keene
E-mail: reg4@wildlife.nh.gov Phone: 603-352-9669

POTANIPO LAKE Brookline

FISHERY: Warmwater ACRES: 136

TROPHIC LEVEL: MESO

AVG. DEPTH: 12 MAX. DEPTH: 27

SPECIES: LMB,ECP,BBH,BC,BG,CSF,YP,AE

ADDITIONAL INFO:

ACCESS: NHFG concrete ramp, gravel parking

Please contact NH Dept of Safety, Marine Patrol for info. on water body/boat/motor restrictions: (603) 293-2037 www.nh.gov/safety

Public Water Access site

Canoe/cartop

Shorebank

Ramp

Bathymetric contour (feet)

Bathymetry provided by the NH Department of Environmental Services, Watershed Mgt Bureau

Town boundary

Primary Route

Road or Street

Trail or other

Stream or Shoreline

Surface Water

Wetland

Conservation or

Public land

Restricted Access

Conservation

Cleared

Forest

Contour

Building

Source: USGS

Directions: Route 13 to Mason Road

For fishing regulation information, please refer to the NHFGD Freshwater Fishing Digest.

Contact: NHFGD Region 4 (Southwest NH), Keene
E-mail: reg4@wildlife.nh.gov Phone: 603-352-9669

**MELENDY POND (Lakin Pond)
Brookline**

FISHERY: Warmwater **ACRES:** 18

TROPHIC LEVEL: MESO

AVG. DEPTH: 12 **MAX. DEPTH:** 20

SPECIES: LMB,ECP,BBH,BC,BG,YP,CSF

ADDITIONAL INFO: speed limit

ACCESS: limited

Please contact NH Dept of Safety, Marine Patrol for info. on water body/boat/motor restrictions:
(603) 293-2037 www.nh.gov/safety

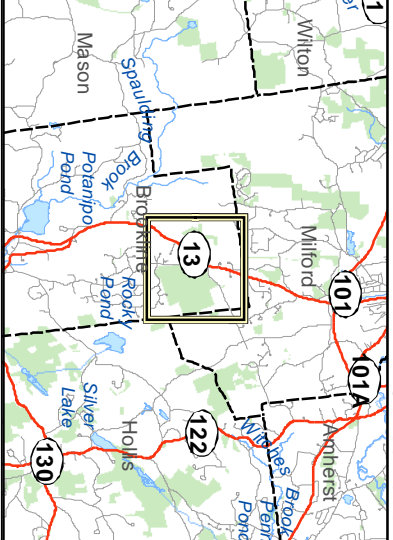
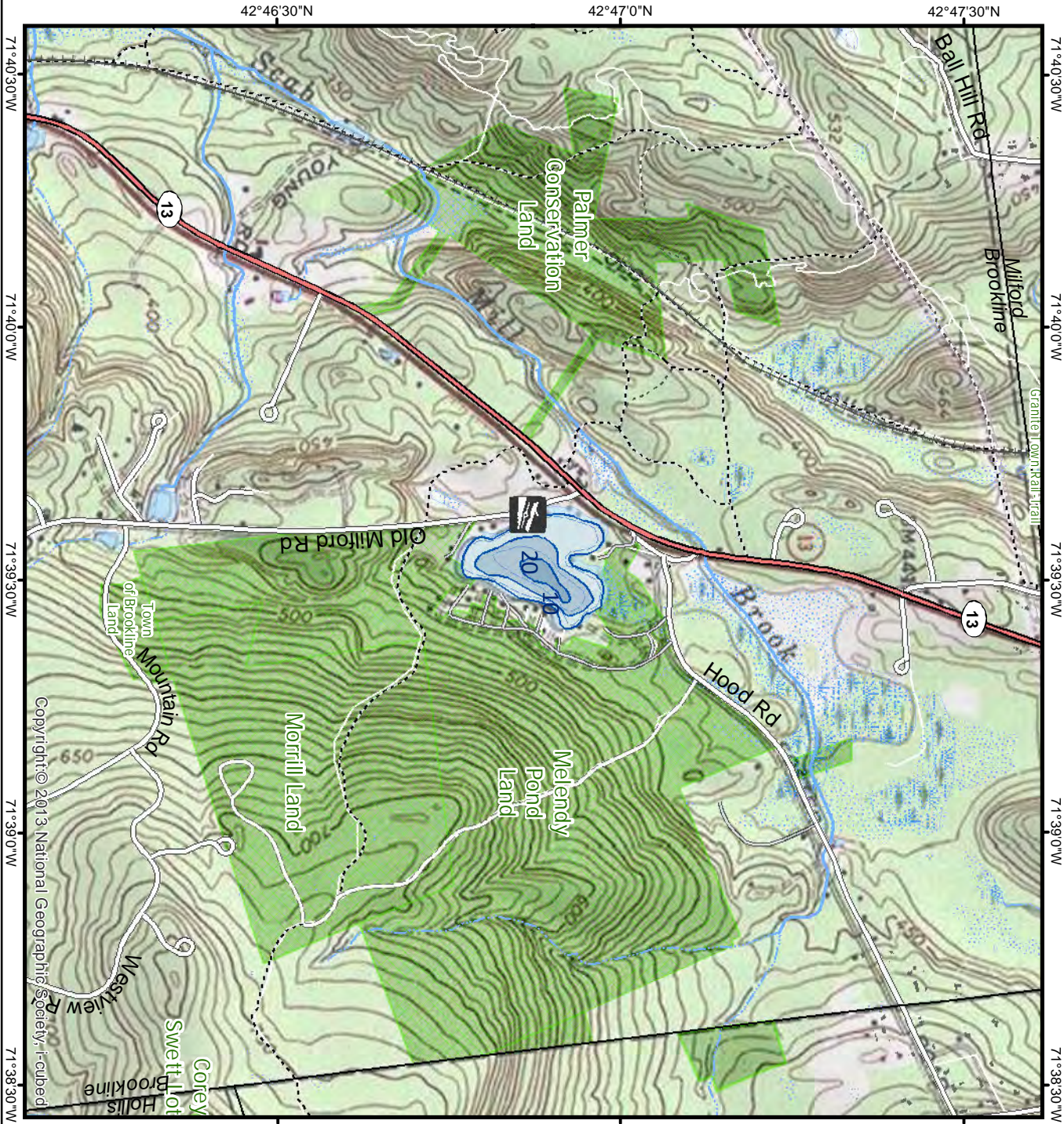
Public Water Access site

- Canoe/cartop
- Shorebank
- Ramp

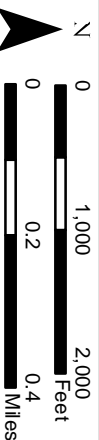
Bathymetric contour (feet)
Bathymetry provided by the NH Department of Environmental Services, Watershed Mgt Bureau

- Town boundary
- Primary Route
- Road or Street
- Trail or other
- Stream or Shoreline
- Surface Water
- Wetland
- Conservation or Public land
- Restricted Access Conservation
- Cleared
- Forest
- Contour
- Building

Source: USGS



Directions: Rt 13, Old Milford Rd



Base map data from NH GRANT at Earth Systems Research Center (UNH) and Open Street Map contributors. UNH, NH Fish & Game and the cooperating agencies make no claim as to the validity or reliability or to any implied uses of these data.
NOT INTENDED FOR BOAT NAVIGATION

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 14 out of 2,362 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.

Brookline View Report

Sorted By View Value



Map Lot Sub: 00000G 000002 000005
Location: 7 QUENTIN DR
Owner: CARTER, JOSEPH C TRUST
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: NEAR OR CLOSE
Condition: 100
Notes: HLS/NAR/D25/NER OC



Map Lot Sub: 00000G 000002 000004
Location: 4 QUENTIN DR
Owner: JANDL, WILLIAM K & HILARY A
View Value: \$ 5,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: NEAR OR CLOSE
Condition: 100
Notes: VU HLS/AVG/D25/NER



Map Lot Sub: 00000G 000002 000007
Location: 3 QUENTIN DR
Owner: MALONEY III, JAMES J & ANNECAT
View Value: \$ 5,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: NEAR OR CLOSE
Condition: 100
Notes: HLS/AVE/D25/NER VU



Map Lot Sub: 00000G 000002 000008
Location: 1 QUENTIN DR
Owner: SHERLOCK , TERENCE TRUST
View Value: \$ 5,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: NEAR OR CLOSE
Condition: 100
Notes: HLS/AVE/D25/NER VU



Map Lot Sub: 00000J 000024 000030
Location: 3 CHANDLER WAY
Owner: KLEIN FAMILY TRUST
View Value: \$ 6,000
Subject: HILLS
Width: WIDE
Depth: TOP 25
Distance: NEAR OR CLOSE
Condition: 100
Notes:



Map Lot Sub: 00000J 000024 000031
Location: 5 CHANDLER WAY
Owner: DOULBAKIAN, ELIZABETH
View Value: \$ 6,000
Subject: HILLS
Width: WIDE
Depth: TOP 25
Distance: NEAR OR CLOSE
Condition: 100
Notes: HILL/WIDE/D25/NEAR



Map Lot Sub: 00000B 000085 000001
Location: 8 COLBURN RD
Owner: MURPHY, JOHN & CAROL
View Value: \$ 20,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTNS/AVG/D25/DST



Map Lot Sub: 00000E 000047 000001
Location: 32 RUSSELL HILL RD
Owner: RUSSELL, MARIANNA J
View Value: \$ 25,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: MTN/NAR/D50/DST VU



Map Lot Sub: 00000C 000007 000001
Location: 13 KEMP DR
Owner: FRANKE, DANIEL FOX
View Value: \$ 46,000
Subject: HILLS & MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: HLS/MTS/AVG/D50/DS



Map Lot Sub: 00000G 000051 000000
Location: 6/6A WILDWOOD DR
Owner: CHANDLER, BENNET R
View Value: \$ 63,000
Subject: HILLS & MOUNTAINS
Width: PANORAMIC
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: MTS/HLS/PN/D50/DS



Map Lot Sub: 00000G 000053 000000
Location: 98 ROUTE 13
Owner: ANDRES, PAUL D REV TRUST
View Value: \$ 120,000
Subject: MOUNTAINS
Width: WIDE
Depth: FULL
Distance: EXTREME
Condition: 80
Notes: OC/OBST



Map Lot Sub: 00000F 000018 000000
Location: 48 ROCKY POND RD
Owner: GAVIN REVOC TRUST, ROBIN A
View Value: \$ 165,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL
Distance: EXTREME
Condition: 100
Notes: MTS/PAN/D100/EXT V

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.



B3 -- AVG-30 (00000D 000040 000000)



B2 -- AVG-20 (00000B 000032 000000)



B2 -- AVG-20 (00000B 000062 000000)



B2 -- AVG-20 (00000F 000121 000000)



B2 -- AVG-20 (00000H 000028 000000)



B2 -- AVG-20 (00000L 000004 000000)



B2 -- AVG-20 (00000M 000001 000000)



B1 -- AVG-10 (00000H 000037 000001)



B1 -- AVG-10 (00000E 000087 000000)



B1 -- AVG-10 (00000B 000021 000000)



B1 -- AVG-10 (00000B 000060 000000)



A0 -- AVG (00000C 000010 000010)



A0 -- AVG (00000B 000031 000008)



A0 -- AVG (00000B 000043 000001)



A0 -- AVG (00000B 000047 000000)



A0 -- AVG (00000D 000095 000000)



A0 -- AVG (00000F 000077 000000)



A0 -- AVG (00000F 000091 000000)



A0 -- AVG (00000K 000061 000001)



A0 -- AVG (00000J 000017 000016)



A1 -- AVG+10 (00000J 000017 000017)



A1 -- AVG+10 (00000H 000129 000001)



A1 -- AVG+10 (00000D 000025 000001)



A1 -- AVG+10 (00000G 000030 000002)



A1 -- AVG+10 (00000G 000040 000001)



A1 -- AVG+10 (00000B 000084 000006)



A1 -- AVG+10 (00000D 000052 000018)



A1 -- AVG+10 (00000D 000088 000017)



A1 -- AVG+10 (00000C 000058 000006)



A2 -- AVG+20 (00000D 000001 000012)



A2 -- AVG+20 (00000C 000021 000008)



A2 -- AVG+20 (00000C 000009 000003)



A2 -- AVG+20 (00000C 000004 000021)



A2 -- AVG+20 (00000F 000013 000000)



A2 -- AVG+20 (00000F 000095 000000)



A2 -- AVG+20 (00000J 000033 000010)



A2 -- AVG+20 (00000J 000039 000034)



A2 -- AVG+20 (00000J 000007 000002)



A3 -- AVG+30 (00000J 000024 000003)



A3 -- AVG+30 (00000J 000041 000007)



A3 -- AVG+30 (00000J 000039 000016)



A3 -- AVG+30 (00000H 000006 000000)



A3 -- AVG+30 (00000H 000019 000000)



A3 -- AVG+30 (00000C 000004 000023)



A3 -- AVG+30 (00000C 000004 000024)



A4 -- EXC (00000C 000046 000015)



A4 -- EXC (00000H 000075 000014)



A4 -- EXC (00000F 000104 000006)



A4 -- EXC (00000E 000009 000022)



A4 -- EXC (00000E 000047 000001)



A4 -- EXC (00000E 000050 000000)



A4 -- EXC (00000E 000050 000001)



A4 -- EXC (00000E 000050 000003)



A4 -- EXC (00000J 000024 000018)



A4 -- EXC (00000J 000024 000022)



A5 -- EXC+10 (00000J 000024 000031)



A5 -- EXC+10 (00000J 000024 000008)



A7 -- EXC+40 (00000F 000018 000008)

SECTION 11

PUBLIC UTILITY VALUATION



Avitar Associates of New England, Inc.

Municipal Services Company

**PUBLIC UTILITY
TRANSMISSION ASSETS
ASSESSMENT REPORT
For
Town of Brookline
2023**

Utility: PSNH dba Eversource

**Evan Roberge, Sr. Assessor
NH DRA Certified Assessor Supervisor**

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



Avitar Associates of New England, Inc.

Municipal Services Company

September 1, 2023

**Town of Brookline
Board of Assessors
P.O. Box 360
1 Main Street
Brookline, NH 03033**

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

All assumptions and limiting conditions are identified in this report.

Sincerely,

**Evan Roberge, Sr. Assessor
Avitar Associates of NE, Inc.**

ER/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

Map/Lot: B-28

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.¹ 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.

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

¹ Glossary for Property Appraisal and Assessment

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

Utility: PSNH dba Eversource

Map/Lot: B-28

Value: \$12,063,300

Land rights or easements are not included here, but listed and valued on each property record card, according to the concurrent town wide revaluation.

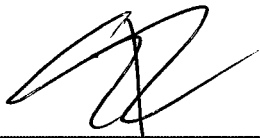
The following spreadsheets showing the Replacement Cost New Less Depreciation (RCNLD) approach to value, document the final values stated above.

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.



**Evan Roberge,
DRA Certified Real Property Assessor Supervisor,
Avitar Associates, Inc.**

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**BROOKLINE, 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	9,990,367		
(2) 2018 Adjustment (sec. D, line 7(c))	741,182		
(3) TAX YEAR 2018 (add lines 1 and 2)	10,731,549	20%	2,146,310
(4) CURRENT TAX YEAR (sec. C, line 5(c))	8,770,833	80%	7,016,666
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			9,162,976

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))	9,259,438	70%	6,481,607
(2) Net Book Value (sec E, line 24(d))	6,779,217	30%	2,033,765
(3) Weighted Average (add lines (1)(c) and (2)(c))			8,515,372
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	255,461
(5) TOTAL (add lines (3)(c) and (4)(c))			8,770,833

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)	9,259,438	6,779,217	
(2) Tax Year 2018 (Form PA-84-4, line 8)	8,526,020	6,091,878	
(3) Change (subtract line 2 from line 1)	733,418	687,339	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	513,393	206,202	719,594
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	21,588
(7) TOTAL (add lines (5)(c) and (6)(c))			741,182

ADDITIONAL NOTES0
0**FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS****PR YR RATIO**

DISTRIBUTION ASSESSMENT:	1.000	9,162,976	FINAL ASSESSMENT:	\$9,163,000
TRANSMISSION ASSESSMENT:	1.000	2,694,100	FINAL ASSESSMENT:	\$2,694,100
CROSS COUNTRY EASEMENTS:	ACRES=	48.000	\$/ACRE	\$3,000
				\$144,000
			FINAL TOTAL ASSESSMENT=	\$12,001,100

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

(Using Handy Whitman Cost Index Manual -- North Atlantic Section)

UTILITY NAME: BROOKLINE PSNH TRANS 2023

UTILITY VALUATION YEAR: 2023

E350 TRANSMISSION PLANT

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
2011	1	\$ 242,409	\$ 393,266	% 0.20		\$ 315,399

E350 Subtotals: 1 \$ 242,409 \$ 393,266 \$ 315,399

E355 TRANS, POLES & FIXTURES

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1970	1	\$ 82,765	\$ 893,638	% 0.80		\$ 178,728
1998	1	\$ 2,322	\$ 4,335	% 0.41		\$ 2,547
2018	1	\$ 920,806	\$ 1,077,195	% 0.08		\$ 988,326
2019	1	\$ 609,952	\$ 695,223	% 0.07		\$ 649,339
2021	1	\$ 511,165	\$ 555,675	% 0.03		\$ 537,337

E355 Subtotals: 5 \$ 2,127,010 \$ 3,226,066 \$ 2,356,277

E356 TRANS, OVER CONDUCT & DE

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1970	1	\$ 84,183	\$ 962,365	% 0.80		\$ 192,473
2007	1	\$ 12,055	\$ 19,914	% 0.26		\$ 14,656
2014	1	\$ 18,186	\$ 28,277	% 0.15		\$ 24,078
2018	1	\$ 38,732	\$ 53,818	% 0.08		\$ 49,378
2019	1	\$ 33,202	\$ 44,065	% 0.07		\$ 41,157

E356 Subtotals: 5 \$ 186,358 \$ 1,108,439 \$ 321,742

GRAND TOTALS FOR BROOKLINE PSNH TRANS 2023:

\$ 2,555,777 \$ 4,727,771 \$ 2,993,400

ECONOMIC

0.9000

\$ 2,694,100

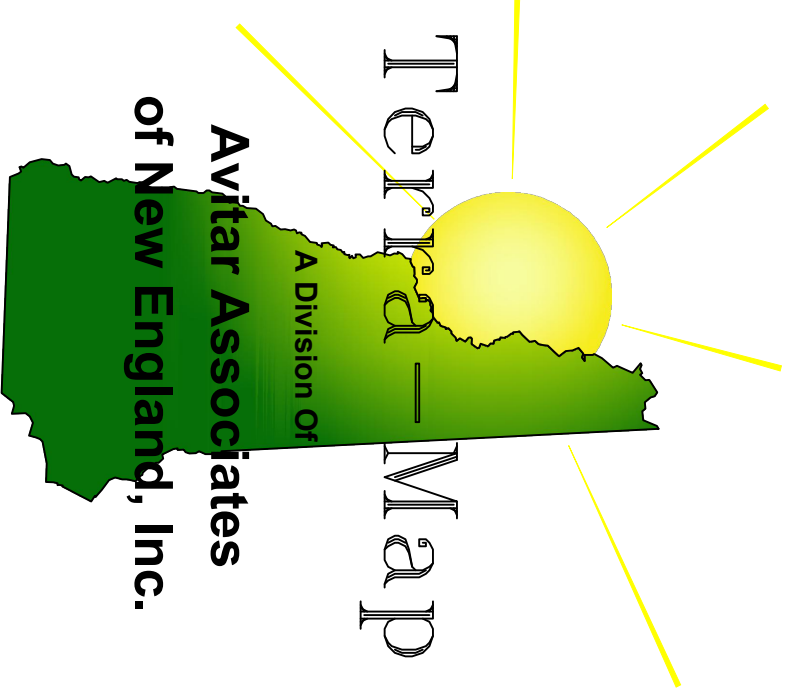
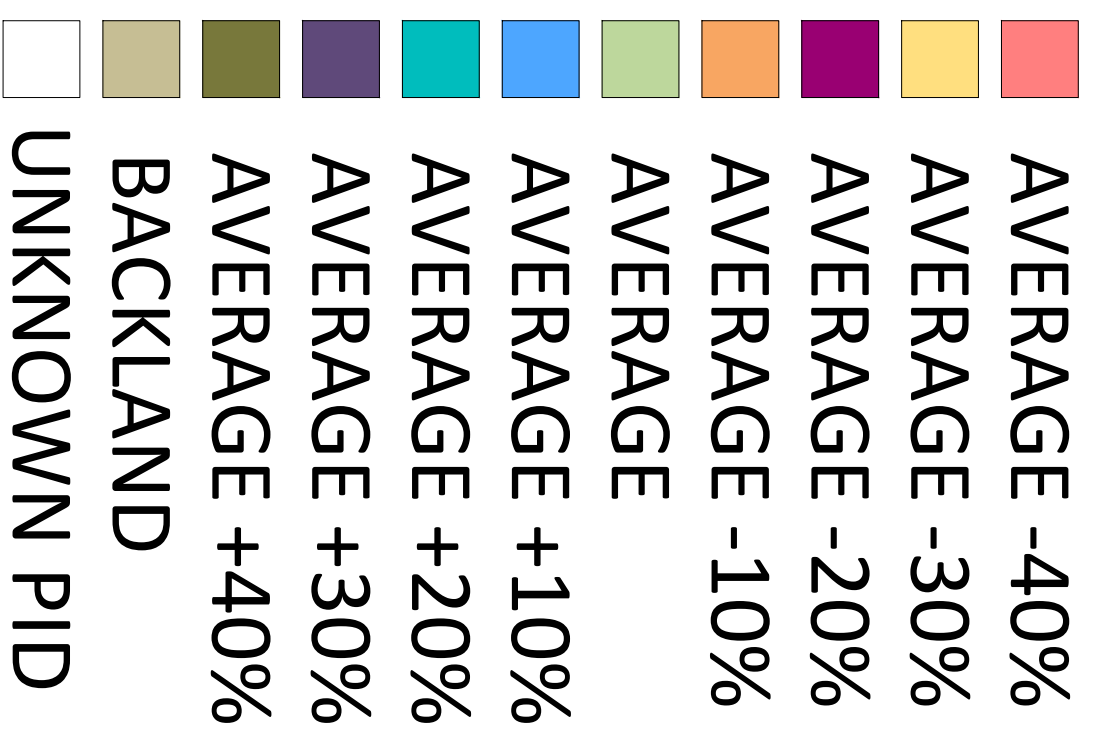
Town of BROOKLINE Hillsborough County New Hampshire

2023 Revaluation

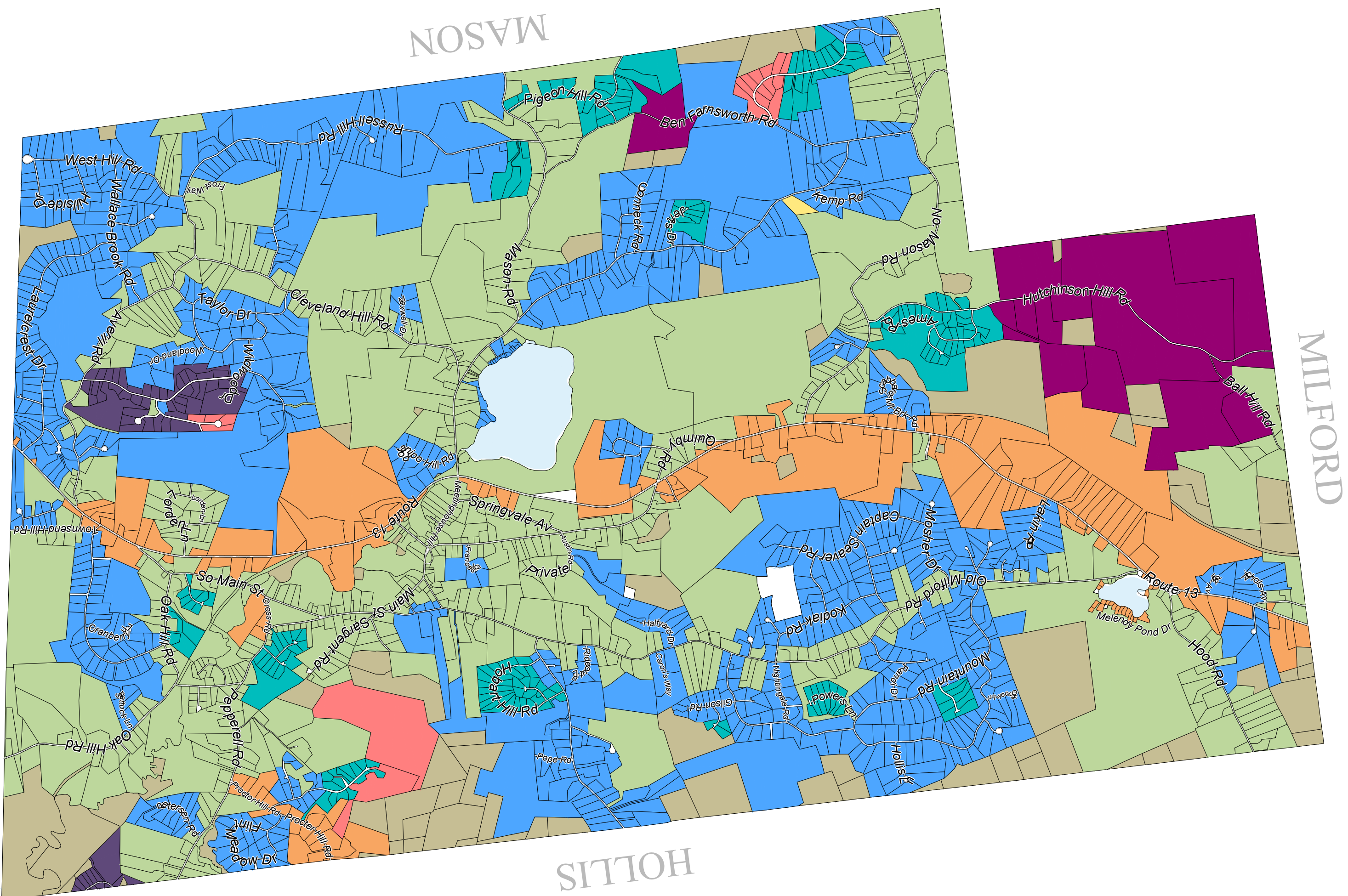
Neighborhood and Sales Map

LEGENDS

NEIGHBORHOODS



Sale and Neighborhood code information was acquired from Avitar Assessing database. Town Boundary and Road information was acquired from GRANIT.



TOWNSEND, MA

PEPPERELL, MA

BROOKLINE 2023 SALES

SALE ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	00000C000008000000	2022-04-26	9610	1855	Q	\$ 600,000.00	PINKHAM, DANA W & CARLEEN F
2	00000E000009000012	2022-05-02	9612	1050	Q	\$ 635,000.00	SAGE, CORY R & MELISSA R
3	00000J000033000056	2022-05-12	9596	1649	Q	\$ 176,000.00	AXEL, MICHAEL C & CATHERINE A
4	00000J000041000007	2022-05-13	9616	1671	Q	\$ 651,000.00	DASILVA, DIANE E& DASILVA, DANILO J
5	00000J0000300001-2	2022-05-16	9616	2184	Q	\$ 559,000.00	MCNEIL, DONALD S & FOX -MCNEIL, AMBER
6	00000F000077000000	2022-05-16	9616	2301	Q	\$ 365,000.00	CALO, ZACHARY
7	00000D000088000017	2022-05-16	9616	2851	Q	\$ 560,000.00	RIENDEAU, AMBER & MARC
8	00000G0000061000005	2022-05-17	9616	2990	Q	\$ 640,000.00	CERRATO, ANNIE & DOMINIC
9	00000D000055000018	2022-05-17	9617	1009	Q	\$ 535,000.00	SHAW, ROBERT & SMITH, JUSTINA C
10	00000C000058000004	2022-05-20	9618	1718	Q	\$ 1,050,000.00	VARGONICK FAMILY REVOCABLE TRUST
11	00000D000057000019	2022-05-25	9619	1527	Q	\$ 683,000.00	BURGESS, TERRY D & CHARITY H
12	00000F000014000002	2022-05-26	9620	92	Q	\$ 825,000.00	MERCIER, MEGHAN & KYLE P
13	00000J000034000023	2022-05-27	9620	2407	Q	\$ 625,000.00	MALLOZZI, RICHARD JASON & CHRISTINE ROSE
14	00000C000004000023	2022-06-01	9621	2383	Q	\$ 790,000.00	RAZZABONI HOME BUILDERS INC
15	00000F000091000000	2022-06-03	9622	1725	Q	\$ 440,000.00	FOKOS, CATHERINE L A/K/A/ KATE FOKOS
16	00000K000028000010	2022-06-10	9624	1002	Q	\$ 785,000.00	CRUIKSHANK, GLENN A & PATRICIA
17	00000F000015000005	2022-06-13	9624	2714	Q	\$ 655,000.00	LEBLANC, KYLE J
18	00000J000048000002	2022-06-15	9625	1976	Q	\$ 844,000.00	EVANS, MICHAEL & VALERIE
19	00000E000012000004	2022-06-17	9626	1158	Q	\$ 660,000.00	GARCIA, FIONA REV. TRUST
20	00000F000002000000	2022-06-20	9626	2527	Q	\$ 665,000.00	STONEV LEDGE SELF STORAGE LLC
21	00000C000021000007	2022-06-24	9628	1688	Q	\$ 753,133.00	RAZZABONI HOME BUILDERS INC
22	00000J000048000003	2022-06-30	9630	466	Q	\$ 780,000.00	CROTEAU, JAMES G & ALICIA
23	00000D000052000018	2022-06-30	9630	1163	Q	\$ 610,000.00	HAZELTON, JOHN & CATHERINE A
24	00000B000026000002	2022-06-30	9630	2344	Q	\$ 445,000.00	SKILLINGS, JUSTIN N
25	00000D000001000011	2022-07-06	9632	548	Q	\$ 600,000.00	KARLSTRAND, KRISTOPHER J &
26	00000D000001000012	2022-07-07	9632	1067	Q	\$ 627,000.00	DUNMIRE, KYLE
27	AMHRSTSALF020000BL	2022-07-07	9632	2080	Q	\$ 787,500.00	JORGENSEN ERIN
28	AMHRSTSALF010CONDO	2022-07-22	9636	2172	Q	\$ 353,000.00	SIWACKI, ALLISON K
29	00000K000094000017	2022-07-25	9636	2750	Q	\$ 400,000.00	ADAMS, BRANDI L & TAYLOR, PATRICK S
30	00000C000008000001	2022-07-28	9637	2910	Q	\$ 400,000.00	PINKHAM, DANA W & CARLEEN F
31	00000K000054000001	2022-07-28	9638	750	Q	\$ 650,000.00	SILVIA, TIMOTHY MICHAEL & CATHERINE C
32	00000H000129000001	2022-07-29	9638	1743	Q	\$ 400,000.00	BILL, EDWIN L
33	00000D000057000020	2022-07-29	9638	2308	Q	\$ 650,000.00	LANE, JASON R & KELLY M
34	00000E000003000008	2022-08-01	9639	564	Q	\$ 729,000.00	DIPALMA FAMILY REV LIVING TRUST
35	00000H000006000000	2022-08-02	9639	2276	Q	\$ 545,000.00	KIDDER, ERIC

36	00000F000008000000	2022-08-05	9640	2668	Q	\$	437,200.00	JENSEN, ROSS & JOYCE
37	00000J000017000017	2022-08-08	9641	583	Q	\$	560,000.00	ARSENAULT,VINCENT
38	MILFRDSALE0100SWMH	2022-08-12	9642	1590	Q	\$	225,000.00	DOWLING JOHN J & PATRICIA
39	00000D000055000019	2022-08-15	9643	785	Q	\$	615,000.00	BETTENCOURT, KARYN
40	00000J000024000003	2022-08-17	9643	2395	Q	\$	750,000.00	AYI, MICHAEL A
41	00000D000024000002	2022-08-24	9646	43	Q	\$	740,000.00	HOMESTEAD CONSTRUCTION LLC
42	00000J000041000011	2022-08-25	9646	621	Q	\$	655,000.00	PATENAUE CONSTRUCTION & DEVELOPMENT LLC
43	00000D000095000000	2022-08-25	9646	1025	Q	\$	375,000.00	DANASAWASDI, VORAVUTH &
44	00000D000001000019	2022-08-26	9464	2169	Q	\$	600,000.00	NELSON, YVETTE P
45	00000G000061000018	2022-08-26	9646	2225	Q	\$	480,000.00	ARTISAN HOMES LLC
46	AMHRSSTALE010000BL	2022-08-29	9647	624	Q	\$	401,400.00	ALLARD TRUSTEE SANDRA
47	00000G000040000001	2022-08-31	9648	405	Q	\$	490,000.00	KRAVITZ, CHRISTOPHER J & NICOLE L
48	00000G000030000002	2022-08-31	9648	593	Q	\$	475,000.00	BLUHM, ROBERT & BARBARA
49	00000D000057000027	2022-09-01	9648	1681	Q	\$	595,000.00	KNOWLES, THOMAS
50	00000L000025000000	2022-09-01	9648	1690	Q	\$	318,000.00	HALL, PEGGY ANN FAMILY TRUST
51	00000F000022000004	2022-09-08	9650	146	Q	\$	492,533.00	EYLES, MITCHELL W
52	00000D000057000035	2022-09-09	9650	1521	Q	\$	539,933.00	CASTRIOTTA, MICHAEL & ANNE
53	00000H000019000000	2022-09-14	9651	1426	Q	\$	440,000.00	7 BOND STREET LLC
54	00000C000058000005	2022-09-16	9652	677	Q	\$	505,000.00	TENAGLIER, ANTHONY
55	00000C000021000009	2022-09-16	9652	973	Q	\$	741,800.00	RAZZABONI HOME BUILDERS INC
56	00000F000015000003	2022-09-16	9652	1442	Q	\$	570,000.00	PENDER, PATRICIA A
57	00000F000067000000	2022-09-20	9653	39	Q	\$	640,000.00	HUFFMAN JAMIE D & STACEY A
58	00000K000002000007	2022-09-22	9653	2648	Q	\$	415,000.00	BURETTA, KAREN
59	00000F000064000004	2022-09-27	9654	2760	Q	\$	564,000.00	DWYER FAMILY TRUST
60	00000D000024000001	2022-09-29	9655	1944	Q	\$	168,533.00	THE STARTING NINE PROPERTIES LLC
61	00000E000090000000	2022-09-29	9655	1946	Q	\$	779,000.00	FARWELL, DAVID
62	00000B000026000000	2022-10-17	9659	2718	Q	\$	460,000.00	EDGECOMB, JUDITH
63	00000K000046000000	2022-10-18	9660	650	Q	\$	318,000.00	GILL, PETER JAMES
64	00000C000021000004	2022-11-01	9664	15	Q	\$	861,400.00	RAZZABONI HOME BUILDERS INC
65	00000C000007000005	2022-11-01	9664	227	Q	\$	629,933.00	GARGAN, JAMES A & KEELEE D
66	00000D000024000000	2022-11-04	9665	580	Q	\$	729,933.00	HOMESTEAD CONSTRUCTION LLC
67	00000E000038000000	2022-11-08	9667	1567	Q	\$	640,000.00	FICKETT, JONATHAN & PATRICIA
68	00000J000010000000	2022-11-18	9667	1922	Q	\$	649,933.00	GANOS, TIMOTHY J
69	00000J000039000033	2022-11-28	9669	876	Q	\$	574,000.00	MCCAIGUE, FAMILY REV TRUST
70	00000B000032000000	2022-11-29	9669	1799	Q	\$	237,000.00	JACKSON, KYLE
71	00000B000060000000	2022-12-02	9670	1275	Q	\$	310,000.00	RC HOMES LLC
72	00000C000021000008	2022-12-02	9670	1953	Q	\$	731,000.00	RAZZABONI HOME BUILDERS INC
73	00000J000017000016	2022-12-09	9671	2288	Q	\$	397,533.00	DELPAPA, LORI P
74	00000J000039000034	2022-12-19	9673	2664	Q	\$	660,000.00	VAN VEEN, CHRISTOPHER & DENISE TRUST

75	00000D000082000000	2023-01-27	9680	1747	Q	\$	470,000.00	COOK, GARY M & SANDRA U
76	00000J000033000056	2023-02-28	9685	2015	Q	\$	719,933.00	COLINBROOKE HOMES LLC
77	00000E000003000012	2023-03-02	9686	509	Q	\$	664,000.00	HARLEY, ADAM
78	00000G000040000002	2023-03-17	9688	2327	Q	\$	554,333.00	MACHADO, LINDSAY M & JASON G
79	00000J000041000019	2023-03-20	9688	2995	Q	\$	729,000.00	PATENAUDE CONSTRUCTION & DEVELOPMENT LLC
80	00000D000020000019	2023-03-28	9690	1293	Q	\$	600,000.00	HALLETT FAMILY REVOCABLE TRUST OF 2020
81	00000C000004000024	2023-03-30	9691	33	Q	\$	869,200.00	RAZZABONI HOME BUILDERS INC
82	00000C000001000006	2023-03-31	9691	1146	Q	\$	535,000.00	BELAND, MARC P & DIANE P
83	00000D000085000000	2023-03-31	9691	986	Q	\$	505,000.00	MELIA, SEAN M & LAUREN B
84	00000E000050000004	2023-04-06	9692	1502	Q	\$	825,000.00	RAC CLOSING SERVICES LLC
85	00000F000013000000	2023-04-14	9694	78	Q	\$	610,000.00	LONEGAN, CRAIG W & LAURA
86	00000J000039000016	2023-04-21	9695	1330	Q	\$	935,000.00	JOHNSTON, CHASE D REV TRUST AND
87	00000D000025000001	2023-04-27	9696	1106	Q	\$	625,000.00	BOUDREAU, DAVID & SAMANTHA
88	00000D000024000003	2023-05-03	9697	1758	Q	\$	777,400.00	HOMESTEAD CONSTRUCTION LLC
89	00000D000088000001	2023-05-05	9698	1006	Q	\$	581,133.00	SPARGO, GLENN R & LORNA J REV TRUST
90	00000F000015000001	2023-05-10	9698	2722	Q	\$	235,000.00	FINOCCHIARO FAM REV TRUST
91	00000C000058000006	2023-05-16	9700	977	Q	\$	600,000.00	DVARECKAS, DEREK AND JENNIFER
92	00000J000033000014	2023-05-18	9700	2559	Q	\$	575,000.00	LEE, BEVERLY B
93	00000C000009000010	2023-05-25	9702	910	Q	\$	680,000.00	COLINBROOKE INVESTMENTS LLC
94	00000F000137000000	2023-05-30	9702	2398	Q	\$	399,000.00	GRIEB, PAULA MARIE
95	00000B000084000006	2023-05-31	9703	1448	Q	\$	481,533.00	WILLIAMSON, THOMAS & KRISTEN
96	00000C000010000008	2023-06-01	9703	2056	Q	\$	475,000.00	JOHNSON, JASON R
97	00000D000001000025	2023-06-01	9704	27	Q	\$	590,000.00	HUTCHINSON, ROSS E & LAURA J
98	00000C000009000003	2023-06-01	9704	86	Q	\$	655,000.00	REVETRIA, TOMAS
99	00000D000026000004	2023-06-13	9706	1737	Q	\$	740,000.00	ABZOCAY LIVING TRUST
100	00000J000061000038	2023-06-14	9706	2372	Q	\$	605,000.00	RUDD, JESSICA F
101	00000J000007000002	2023-06-23	9709	392	Q	\$	660,000.00	MELAAS, WESTON RANDALL & JESSICA A
102	00000C000004000021	2023-06-23	9709	626	Q	\$	855,000.00	SALONEK, DANIEL
103	00000J000025000004	2023-06-26	9709	1210	Q	\$	700,000.00	WINTERS FAM REV TRUST OF 2005
104	00000F000095000000	2023-06-27	9709	2867	Q	\$	494,933.00	HARRIS REVOCABLE TRUST
105	00000E000003000020	2023-06-27	9710	41	Q	\$	689,933.00	SINCLAIR, JOHN A & SHANNON M
106	00000F000015000006	2023-06-30	9711	908	Q	\$	835,000.00	ALLANACH, MICHAEL E & DEANA H
107	00000D000026000010	2023-07-03	9711	2336	Q	\$	700,000.00	JMF REALTY LLC
108	00000C000015000003	2023-07-06	9712	675	Q	\$	165,000.00	CRYSTAL REV TRUST, RONDA
109	00000E000022000013	2023-07-13	9713	2005	Q	\$	532,000.00	BORNSTEIN, JESSICA
110	00000M000002000000	2023-07-19	9715	649	Q	\$	40,000.00	LEPINE, THOMAS & SANDY
111	00000K000061000001	2023-07-26	9716	2403	Q	\$	550,000.00	BELANGER, FAM REV LIVING TRUST
112	00000J000033000010	2023-07-27	9717	345	Q	\$	600,000.00	HARRIS, BRENDHAN B
113	00000G0000039000002	2023-07-28	9717	1359	Q	\$	620,000.00	DONNELLY, SHANE

114	00000G0000040000003	2023-08-01	9718	1347	Q	\$	565,000.00	CLAYPOOL, AKAASH & MELISSA
115	00000J0000039000027	2023-08-11	9720	2478	Q	\$	770,000.00	ANGHEL, GABRIEL C & RODICA
116	00000C0000015000008	2023-08-18	9722	1303	Q	\$	165,000.00	CHRYSTAL REV TRUST, RONDA