

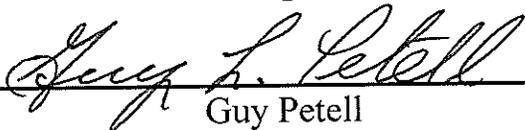
CONCORD BOARD OF ASSESSORS BOARD MEETING OFFICIAL ACTION

Meeting Date/Action: 4:00 PM, Thursday, May 8, 2025

Attendance: Board Members: George Hildum, Guy Petell, Jon Duhamel
and Dir. of Real Estate Assessments Jonathan Rice

Signature: 

George Hildum

Signature: 

Guy Petell

Signature: _____
Jon Duhamel



City of Concord, New Hampshire

Board of Assessors
CITY HALL, 41 GREEN STREET, 03301
(603) 225-8550
Fax (603) 225-8534

Meeting Agenda

PRESENT GEORGE H.
GUY P.

Location: City Hall, 2nd Floor Budget Room
Date: May 8, 2025
Time: 4:00pm

ABSENT JON D.

Agenda details:

1. Late Exemption Requests:
 - a. Hill Thomas GRANTED.
 - b. Great Beginnings Realty Group GRANTED.
 - c. Bailey Dillon & Katherine GRANTED.
 - d. Granite State Baptist Church GRANTED.
 - e. Protestant Episcopal Bishop NH – Grace Episcopal GRANTED.
 - f. Community Bridges Inc GRANTED.
 - g. United Baptist Church GRANTED.
2. Timber Warrants
 - a. 24-099-06-T ✓
 - b. 24-099-09-T ✓
3. Interest abatement request
 - a. Beevers Michael & Cynthia GRANTED.
4. Proration Requests:
 - a. 24-18 – Zollo-Venecek Family Revocable Trust GRANTED.
5. Current Use Warrant / Land Use Tax Bills
 - a. Liberty Woods LLC ✓
 - b. Turcotte Karon, Devoid Kirk Estate, Devoid Suzanne & Ricky ✓
6. Deferral Requests:
 - a. 24-15 – Carey Alice GRANTED.
 - b. 24-17 – Parizo Ann Marie GRANTED. UPDATE FORM FOR BOA TO SIGN.
7. Hardship Requests
 - a. 24-16 – Parizo Ann Marie 2023- GRANTED / 2024 DENIED.
 - b. 25-01 – Plourde Brian GRANTED 2022-2024 w/ UNDERSTANDING TP WILL PAY \$100 / MO. GOING FORWARD.
8. 2024 Abatement Requests:
 - a. Alden Place Condominium Association
 - i. 310 S Main U-16
 - ii. 310 S Main U-15
 - iii. 310 S Main U-14
 - iv. 310 S Main U-13
 - v. 310 S Main U-12
 - vi. 310 S Main U-11

} GRANTED.



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- b. Sprint Spectrum LP Prop Tax -123 Pleasant St - GRANTED.
 - c. Audubon Society of NH - GRANTED.
 - d. Church of Christ - GRANTED.
 - e. Riverbend Community Health Inc - GRANTED.
 - f. Friendly Kitchen - GRANTED.
 - g. Woodside School Inc - GRANTED.
 - h. NH Association for the Blind - GRANTED. w/o INTEREST.
9. Settlement Discussion
- a. Zed Properties LLC (TY23, TY24) AUTHORIZE -700,000 GRANTED.
 - b. Emerald Plaza LLC (TY23, TY24) AUTHORIZE -229,000 GRANTED.
10. Open Abatements and appeals review

→ GEORGE MOTION, GUY ZND

→ GEORGE MOTION, GUY ZND

BOARD OF TAX AND LAND APPEALS 2023

Concord Tax Rate: \$0.02686
 Penacook Tax Rate: \$0.02915
 71.5%

NAME	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual loss Value	Notes/Status	Possible Value Reduction	Possible Tax Refund
25 CHENELL LLC 31219-23PT 624 Z/ 9	INDUSTRIAL	\$1,063,500	\$760,000	\$303,500			Inventory Sent October 7, 2024 Settlement Meeting 2/20/25	\$303,500	\$8,152.01
45 CONSTITUTION LLC 31210-23PT 594 Z/ 5	OFFICE	\$3,459,500	\$2,685,000	\$774,500			Inventory Sent October 7, 2024 Settlement Meeting 2/20/25	\$774,500	\$22,576.68
EMERALD PLAZA LLC 31220-23PT 201 P/ 3	RETAIL	\$1,473,000	\$1,275,000	\$198,000			Inventory Sent October 7, 2024 Settlement Meeting 2/18/25	\$198,000	\$5,771.70
NAGLE LORWEN CORNELIA HARRIS 31080-23PT 7912 Z/ 50	MEDICAL	\$3,001,400	\$2,560,660	\$440,740			Inventory Sent September 24, 2024 Settlement Meeting 2/20/25 Hearing Notice: 6/10/2025	\$440,740	\$11,838.28
NAGLE LORWEN CORNELIA HARRIS 31080-23PT 7912 Z/ 52	PARKING LOT	\$201,400	\$119,100	\$82,300			Inventory Sent September 24, 2024 Settlement Meeting 2/20/25 Hearing Notice: 6/10/2025	\$82,300	\$2,210.58
NAGLE LORWEN CORNELIA HARRIS 31080-23PT 723 Z/ 35	OFFICE	\$1,979,500	\$1,810,300	\$169,200			Inventory Sent September 24, 2024 Settlement Meeting 2/20/25 Hearing Notice: 6/10/2025	\$169,200	\$4,544.71
PLANET FITNESS REALCO LLC 31218-23PT 59 Z/ 17	RETAIL	\$4,871,100	\$4,760,000	\$111,100			Inventory Sent October 7, 2024 Settlement Meeting 2/20/25	\$111,100	\$2,984.15
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 4	THREE FAMILY	\$345,000	\$218,000	\$0	\$280,750	\$64,250	Inventory Sent September 30, 2024 Settled 01/8/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 6	RETAIL/APT	\$302,000	\$190,000	\$0	\$245,758	\$56,242	Inventory Sent September 30, 2024 Settled 01/8/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 7	COMMERCIAL	\$501,800	\$440,000	\$0	\$408,349	\$93,451	Inventory Sent September 30, 2024 Settled 01/8/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 8	TWO FAMILY	\$215,100	\$130,000	\$0	\$175,042	\$40,058	Inventory Sent September 30, 2024 Settled 01/8/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
ZED PROPERTIES LLC 31221-23PT 633 Z/ 1	OFFICE	\$1,958,500	\$1,750,000	\$208,500			Inventory Sent October 7, 2024 Settlement Meeting 2/18/25	\$208,500	\$5,600.31
		\$19,371,800.00	\$16,698,060.00	\$2,287,840.00	\$1,109,899.00	\$254,001.00		\$2,287,840.00	\$63,678.41

D Pacik
J. Conforti

Beginning Potential Loss

Assessments	\$19,371,800
Requested Amount	\$16,698,060
Potential Loss	\$2,673,740

Pending Potential Loss

	\$2,287,840
Value to be addressed	\$16,007,900
Settled	\$1,109,899
Actual Loss	\$254,001
	\$19,371,800

Exemption Appeal	TY 2024	Deferred Revenue Accts							Possible Value Reduction	Possible Tax Refund	
NAME		Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual loss Value	Notes/Status			
NH Association for the Blind/ DBA Future in Sight 25 Walker St 6522 Z/ 58 31129-24EX		Charitable Exemption Appeal Tax Year 2024	\$1,190,700	\$0	\$0	\$1,190,700	\$0	Inventory Sent 9/19/2024 Denied by BTLA October 8, 2024 Appealed by NHAB 11/9/2024 Re-Denied by BTLA December 12/30/24	\$0	\$0.00	
Pierce Brigade Inc 14 Horseshoe Pond Ln 583 Z/ 89 31043-24EX		Charitable Exemption Appeal Tax Year 2024	\$677,500	\$0	\$0	\$677,500	\$0	Inventory Sent 9/23/2024 Denied by BTLA October 8, 2024	\$0	\$0.00	
Capitol Center for the Arts 44 S Main St 7413 Z/ 24 31169-24EX Supreme Court: 2025-0052		Charitable Exemption Appeal Tax Year 2024	\$3,672,800	\$0	\$3,672,800	\$0	\$0	Inventory Sent 9/20/2024 Denied by BTLA October 8, 2024 Appealed by CCA 11/8/2024 Re-Denied by BTLA December 12/30/24 Appealed to Supreme Court 1/29/25	\$3,672,800	\$101,699.83	J. Conforti
CCA North Corp 16-18 S Main St 7912 Z/ 39 31169-24EX Supreme Court: 2025-0052		Charitable Exemption Appeal Tax Year 2024	\$1,754,200	\$0	\$1,754,200	\$0	\$0	Inventory Sent 9/20/2024 Denied by BTLA October 8, 2024 Appealed by CCA 11/8/2024 Re-Denied by BTLA December 12/30/24 Appealed to Supreme Court 1/29/25	\$1,754,200	\$48,573.80	J. Conforti
Friendly Kitchen 2 S. Commercial St 641 Z/ 23 31318-24EX		Charitable Exemption Appeal Tax Year 2024	\$1,024,100	\$0	\$1,024,100	\$0	\$0	Inventory Sent February 12, 2025	\$1,024,100	\$28,357.33	
			\$8,319,300	\$0	\$6,451,100	\$1,868,200	\$0		\$6,451,100	\$178,630.96	

2022 APPEALS TO SUPERIOR CT

Concord Tax Rate: .02589 Ratio: 79.4%
 Penacook Tax Rate: .02913

SUPERIOR COURT	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Schweiker Roy 217-2023-CV-00477 6414 Z/ 57	Residence	\$153,400	\$143,400	\$10,000	153,400	0	Served 9/25/2023 Settled	\$0	\$0.00	J. Conforti Legal Dept Settlement TY22,23,24 - \$866.00 No change to Assessment
Shaw's Supermarkets Inc (Tenant) 217-2023-CV-00447 611 Z/ 42 - 20 DAMANTE Dr 111G/1/34 ALT ID	Grocery Store	\$11,339,100	\$9,000,000	\$2,339,100	9,700,000	1,639,100	Mediation 3/18/2024 Settled 4/24/2024	\$0	\$0.00	D. Pacik
		\$11,492,500.00	\$9,143,400.00	\$2,349,100.00	\$9,853,400.00	\$1,639,100.00		\$0.00	\$0.00	

Beginning Potential Loss Assessments	\$11,492,500.00	Pending Potential Loss
Requested Amount	\$9,143,400.00	\$2,349,100.00
Potential Loss	\$2,349,100.00	

Value to be addressed Settled	\$0.00
Actual Loss	\$9,853,400.00
	\$1,639,100.00
	\$11,492,500.00

Reserve Accounts

Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Value Reduction	Tax Refund	Notes
Northern New England Tel Ops LLC 217-2023-CV-00473						Served 10/16/2023 City Response Sent 11/3/2023			
7414 Z/62 - 12 South St	2,243,300	900,000	0	\$2,200,000	43,300	Settled 3/14/2024	0	\$0.00	
49Z/11A - Locke Rd	75,000	35,000	0	75,000	0	Settled 8/19/2024	0	\$0.00	
95A/1/3A - 239 Pleasant St	130,000	33,000	0	130,000	0	Settled 8/19/2024	0	\$0.00	
781 Z/28/A - 36 Manchester St	95,000	36,000	0	95,000	0	Settled 8/19/2024	0	\$0.00	
783 Z/14/A - 162 Manchester St	65,000	35,000	0	65,000	0	Settled 8/19/2024	0	\$0.00	
611 Z/3/1/1 - 227 Loudon Rd	55,000	31,000	0	55,000	0	Settled 8/19/2024	0	\$0.00	
611 Z/40/1 - 270 Loudon Rd	65,000	32,000	0	65,000	0	Settled 8/19/2024	0	\$0.00	
624 Z/ 7 - 64 Regional Dr.	2,842,300	2,450,000	0	\$1,984,500	857,800	Settled 3/14/2024	0	\$0.00	
60 Z/16/2 - Hazen Dr	63,000	32,000	0	63,000	0	Settled 8/19/2024	0	\$0.00	
NO00/1/11 - Row Lic Concord	739,200	618,155	0	739,200	0	Settled 8/19/2024	0	\$0.00	
NO00/1/19 - Poles Conduit Concord	5,529,600	5,360,976	0	5,529,600	0	Settled 8/19/2024	0	\$0.00	
P000/1/4 - Row Lic Penacook	91,600	76,401	0	91,600	0	Settled 8/19/2024	0	\$0.00	
P000/1/9 - Poles Conduit Penacook	407,100	403,515	0	407,100	0	Settled 8/19/2024	0	\$0.00	
	12,401,100	10,043,047	0		901,100		0	\$0.00	

Note: 12 South St & 64 Regional Dr
 Settled for 2012-2023
 Settled 3/14/2024

Remaining Parcels - 2019,2021,2022,2023
 Settled 08/19/2024
 Total Refund for 2019, 2021, 2022, 2023 = \$23,290.90

2023 APPEALS TO SUPERIOR CT

Concord Tax Rate: .02685
 Pencook Tax Rate: .02915

Ratio: 71.5%

SUPERIOR COURT	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Demoulas Super Market Inc 217-2024-CV-00526 06 P/ 5/ 3 Appeal # 10508	Grocery Store	\$14,463,200	\$10,341,188	\$0	13,000,000	1,463,200	Served 9/9/2024 City Response Due 10/9/2024 Settlement Signed 11/7/2024		\$0.00	Settled

\$14,463,200.00 \$10,341,188.00 \$0.00 \$13,000,000.00 \$1,463,200.00 \$0.00 \$0.00

Beginning Potential Loss Assessments	\$14,463,200.00	Pending Potential Loss
Requested Amount	\$10,341,188.00	\$0.00
Potential Loss	\$4,122,012.00	

Value to be addressed	\$0.00
Settled	\$13,000,000.00
Actual Loss	\$1,463,200.00
	<u>\$14,463,200.00</u>

Deferred Revenue Account 12/26/2024

	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Dartmouth Hitchcock Clinic 217-2024-CV-00563 734/ 22 & 734/ 21 Appeal # 10632 & 10633	Doctor's Office	\$10,283,350	\$3,050	\$10,280,300			Served 9/26/2024 City deadline to submit expert report 9/5/2025	\$10,280,300	\$276,128.86	References TY24 only TY2023
	Parking Lot	\$371,100	\$0	\$371,100				\$371,100	\$9,967.75	J. Conforti
	Doctor's Office	\$10,283,350	\$3,050	\$10,280,300				\$10,280,300	\$284,651.51	
	Parking Lot	\$371,100	\$0	\$371,100				\$371,100	\$10,275.76	Current Use - Taxable TY2024
Charity Exemption Appeal TY2023/TY2024										
Note: \$3,050 in Current Use Values (TY23 /TY24) which is not exempt.									\$581,033.87	