

# CONCORD BOARD OF ASSESSORS BOARD MEETING OFFICIAL ACTION

**Meeting Date/Action:** 4:00 PM, Tuesday, June 24, 2025

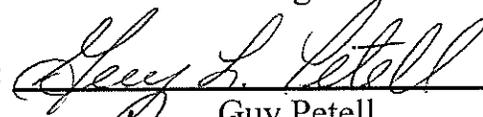
**Attendance:** Board Members: George Hildum, Guy Petell, Jon Duhamel  
and Dir. of Real Estate Assessments Jonathan Rice

**Signature:**



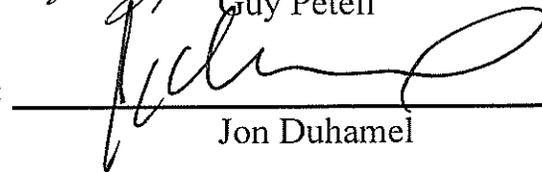
George Hildum

**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

START: 4:01 PM  
END: 5:37 PM

PRESENT:

GEORGE H.  
GUY P.  
JON D.  
JON R.

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## Meeting Agenda

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Location: City Hall, 2<sup>nd</sup> Floor Large Conference Room  
Date: June 24, 2025  
Time: 4:00pm

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### Agenda details:

1. Other Requests
  - a. Interest Waiver – P & M Realty LLC – GRANTED.
  - b. 25-02 Valueless MH – Crestwood – GRANTED.
2. Late Exemption/ Credit Requests:
  - a. Bilodeau Alan – Veterans' Credit – GRANTED 2025
  - b. American National Red Cross – GRANTED.
  - c. Concord Feminist Health Center – GRANTED.
  - d. Concordia Evangelical Church – GRANTED.
  - e. Thrive Survivor Support Center – FKA Crisis Center of Central NH – GRANTED.
  - f. Second Start – GRANTED.
  - g. South Congregational Church – GRANTED.
  - h. Trinity Baptist Church – GRANTED.
  - i. Unitarian Universalist Church of Concord – Ralph Waldo Emerson School – GRANTED.
  - j. Center at Triangle Park – GRANTED.
  - k. Office of Public Guardian – GRANTED.
  - l. League of New Hampshire Craftsmen – GRANTED.
  - ~~m. Office of Public Guardian~~
3. 2024 Late Exemption review
  - a. CCA North Corp – GRANTED.
  - b. Capitol Center for the Arts – GRANTED.
  - c. Pierce Brigade Inc – ~~NO ACTION NECESSARY~~ – NO BILA A-12 – GRANTED.
4. Abatement Requests:
  - a. 10748 – Spinazola Monica – DENIED.
  - b. 10744 – Sargent Carl L III – DENIED.
  - c. 10729 – Tanner Family Revocable Trust – GRANTED.
  - d. 10762 – ABK Holdings LLC – GRANTED.
  - e. 10749 – Bates & Ellison-Gladstone – GRANTED.
  - f. 10763 – Bradley Kenneth A JR – DENIED.
  - g. 10766 – Flatley Concord Center LLC – DENIED.
  - h. 10746 – Home Depot USA INC – DENIED.



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- i. 10736 – MPH 2018 Trust – DENIED .
- j. 10769 – OSJ of Concord LLC – DENIED .
- k. 10745 – Capital Regional Health Care Corp – DENIED .
- l. 10734 – 2Granite Place LLC – DENIED .
5. Review open abatements and appeals
6. Settlement discussions ✓

# 2024 ABATEMENT LISTING

2024 ABATEMENT LIST

Concord Tax Rate:  
Penacook Tax Rate:

\$0.02769  
\$0.03064

Ratio: 64.4%

2024

DATE SENT	MBL	PID	LOCATION	NAME1	DATE PROC	APPEAL	CURR ASSMT	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	ACTION
02/19/25	583 Z/ 64	6910	1 GRANITE PL	2GRANITE PLACE LLC		10734	\$6,828,700	\$4,169,165		2,659,535		
03/03/25	624 Z/ 9	9557	25 CHENELL LLC	25 CHENELL LLC		10765	\$1,063,500	\$684,900		378,600		
03/03/25	594 Z/ 5	101181	45 CONSTITUTION DR	45 CONSTITUTION LLC		10771	\$3,459,500	\$2,305,520		1,153,980		
03/03/25	301 Z/ 11	5154	108 FISHERVILLE RD	ABK HOLDINGS LLC		10762	\$2,634,700	\$1,481,200		1,153,500		
02/28/25	7942 Z/ 31/ C/ 11	13658	310 S MAIN ST U-11	ALDEN PLACE CONDO ASSOCIATION	05/09/25	10738	\$9,500	\$0	0	0	9,500	ABATEMENT GRANTED
02/28/25	7942 Z/ 31/ C/ 12	13659	311 S MAIN ST U-12	ALDEN PLACE CONDO ASSOCIATION	05/09/25	10739	\$9,500	\$0	0	0	9,500	ABATEMENT GRANTED
02/28/25	7942 Z/ 31/ C/ 13	13660	312 S MAIN ST U-13	ALDEN PLACE CONDO ASSOCIATION	05/09/25	10740	\$9,500	\$0	0	0	9,500	ABATEMENT GRANTED
02/28/25	7942 Z/ 31/ C/ 14	13661	313 S MAIN ST U-14	ALDEN PLACE CONDO ASSOCIATION	05/09/25	10741	\$9,500	\$0	0	0	9,500	ABATEMENT GRANTED
02/28/25	7942 Z/ 31/ C/ 15	13662	314 S MAIN ST U-15	ALDEN PLACE CONDO ASSOCIATION	05/09/25	10742	\$9,500	\$0	0	0	9,500	ABATEMENT GRANTED
02/28/25	7942 Z/ 31/ C/ 16	13663	315 S MAIN ST U-16	ALDEN PLACE CONDO ASSOCIATION	05/09/25	10743	\$9,500	\$0	0	0	9,500	ABATEMENT GRANTED
02/26/25	862 Z/ 2	6194	84 SILK FARM RD	AUDUBON SOCIETY OF NEW HAMPSHIRE	05/09/25	10751	\$2,885,100	\$0	0	0	2,885,100	ABATEMENT GRANTED
02/26/25	52 Z/ 15	100387	81 W PARISH RD	BATES ANNA & ELLISON-GLADSTONE JEREMY		10749	\$469,900	\$350,980		118,920		
03/03/25	623 Z/ 3	9530	58 CHENELL DR	BRADLEY KENNETH A JR		10763	\$2,301,500	\$1,752,200		549,300		
02/28/25	734 Z/ 24/ 12	100188	151 LANGLEY PARKWAY	CAPITAL REGION HEALTH CARE CORP		10745	\$7,493,900	\$4,983,790		2,510,110		

# 2024 ABATEMENT LISTING

DATE SENT	MBL	PID	LOCATION	NAME1	DATE PROC	APPEAL	CURR ASSMT	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	ACTION
03/03/25	204 Z/ 9	7297	141-145 FISHERVILLE RD	CHURCH OF CHRIST	05/12/25	10770	\$903,400	\$0	0	0	903,400	ABATEMENT GRANTED
02/04/25	611 Z/ 42	9474	20 DAMANTE DR	CONCORD DAMANTE LLC / SHAWS SUPERMARKET	02/19/25	10724	\$11,339,100	\$9,700,000	9,700,000	0	1,639,100	SETTLEMENT AGREEMENT
02/05/25	7414 Z/ 62	2268	12 SOUTH ST	CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND	02/19/25	10726	\$2,247,400	\$2,200,000	2,200,000	0	47,400	SETTLEMENT AGREEMENT
02/05/25	624 Z/ 7	9517	64 REGIONAL DR	CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND	02/19/25	10725	\$2,846,200	\$2,750,000	2,750,000	0	96,200	SETTLEMENT AGREEMENT
01/23/25	06 P/ 5/ 3	108743	15-17 MERCHANTS WY	DEMOULAS SUPER MARKETS INC	02/19/25	10645	\$14,463,200	\$13,000,000	13,000,000	0	1,463,200	SETTLEMENT AGREEMENT
03/03/25	201 P/ 3	13045	217-219 FISHERVILLE RD	EMERALD PLAZA LLC	05/15/25	10767	\$1,473,000	\$938,300	1,273,000	0	200,000	SETTLEMENT AGREEMENT
03/03/25	6414 Z/ 78	3984	10 FERRY ST	FLATLEY CONCORD CENTER LLC		10766	\$7,986,900	\$5,963,450		2,023,450		
02/26/25	641 Z/ 23	3987	2 S COMMERCIAL ST	FRIENDLY KITCHEN	05/09/25	10750	\$956,900	\$0	0	0	956,900	ABATEMENT GRANTED
02/28/25	614 Z/ 67	13813	42 DAMANTE DR	HOME DEPOT USA INC #3485		10746	\$11,829,300	\$5,551,900		6,277,400		
02/25/25	482 Z/ 17	10736	55 PORTSMOUTH ST	MPH 2018 TRUST		10736	\$446,300	\$400,000		46,300		
03/03/25	7912 Z/ 50	10773	1 PILLSBURY ST	NAGLE LORWEN CORNELIA HARRIS		10773	\$3,001,400	\$1,932,000		1,069,400		
03/03/25	723 Z/ 36	6417	280 PLEASANT ST	NAGLE LORWEN CORNELIA HARRIS		10774	\$1,979,500	\$1,468,320		511,180		
03/03/25	7912 Z/ 52	980	PILLSBURY ST	NAGLE LORWEN CORNELIA HARRIS		10775	\$201,400	\$128,900		72,500		
01/21/25	6441 Z/ 84	3066	143 N MAIN ST	NASH FAMILY INVESTMENT PROP & FIVE N ASSOCIATES	02/19/25	10721	\$4,913,800	\$3,900,000	3,900,000	0	1,013,800	SETTLEMENT AGREEMENT
02/20/25	6522 Z/ 58	4147	25 WALKER ST	NH ASSOCIATION FOR BLIND DBA FUTURE IN SIGHT	05/09/25	10735	\$1,190,700	\$0	0	0	1,190,700	ABATEMENT GRANTED

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DATE SENT	MBL	PID	LOCATION	NAME1	DATE PROC	APPEAL	CURR ASSMT	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	ACTION
03/03/25	614 Z/ 70	100381	68 DAMANTE DR	OSJ OF CONCORD LLC		10769	\$4,105,000	\$3,859,000		246,000		
03/03/25	59 Z/ 17	3146	89 FORT EDDY RD	PLANET FITNESS REALCO LLC		10764	\$4,864,900	\$4,760,000		104,900		
02/26/25	7411 Z/ 130	2329	42 PLEASANT ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10752	\$1,375,300	\$0	0	0	1,375,300	GRANTED
02/26/25	7442 Z/ 37	1576	10 WEST ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10753	\$2,106,700	\$0	0	0	2,106,700	GRANTED
02/26/25	7412 Z/ 33	2245	4-6 FAYETTE ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10754	\$476,000	\$0	0	0	476,000	GRANTED
02/26/25	7411 Z/ 131	2328	40 PLEASANT ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10755	\$1,315,000	\$0	0	0	1,315,000	GRANTED
02/26/25	6444 Z/ 25	3000	29 SCHOOL ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10756	\$1,411,800	\$0	0	0	1,411,800	GRANTED
02/26/25	6444 Z/ 26	3002	31 SCHOOL ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10757	\$191,700	\$0	0	0	191,700	GRANTED
02/26/25	723 Z/ 37	6419	278 PLEASANT ST	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10758	\$1,329,100	\$0	0	0	1,329,100	GRANTED
02/26/25	631 Z/ 4	10589	105 LOUDON RD U-4	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10759	\$654,300	\$0	0	0	654,300	GRANTED
02/26/25	631 Z/ 3	10606	105 LOUDON RD U-3	RIVERBEND COMMUNITY MENTAL HEALTH INC	05/12/25	10760	\$1,072,600	\$0	0	0	1,072,600	GRANTED
02/28/25	46 Z/ 4	9490	306 PORTSMOUTH ST	SARGENT CARL L III		10744	\$260,900	\$206,900		54,000		
12/17/24	7442 Z/ 4	1567	4-6 SEXTON AV	SOUTH MAIN GATEWAY LLC	01/08/24	10695	\$345,000	\$218,000	286,286	0	58,714	SETTLEMENT AGREEMENT
12/17/24	7442 Z/ 6	1565	111 S MAIN ST	SOUTH MAIN GATEWAY LLC	01/08/24	10696	\$302,000	\$190,000	250,604	0	51,396	SETTLEMENT AGREEMENT
12/17/24	7442 Z/ 7	1563	113 S MAIN ST	SOUTH MAIN GATEWAY LLC	01/08/24	10697	\$520,500	\$440,000	431,918	0	88,582	SETTLEMENT AGREEMENT

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DATE SENT	MBL	PID	LOCATION	NAME1	DATE PROC	APPEAL	CURR ASSMT	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	ACTION
12/17/24	7442 Z/ 8	1560	113 S MAIN ST	SOUTH MAIN GATEWAY LLC	01/08/24	10698	\$215,100	\$130,000	178,493	0	36,607	SETTLEMENT AGREEMENT
02/26/25	32 Z/ 25	8023	67 RIVERHILL AVE	SPINAZOLA MONICA		8023	\$173,700	\$150,000		23,700		
03/03/25	7323 Z/7/25/1	13711	123 PLEASANT ST	SPRINT SPECTRUM LP	05/09/25	13711	\$375,800	\$0	0	0	375,800	ABATEMENT GRANTED
02/14/25	66 Z/ 55	6789	10 FISKILL FARM	TANNER FAMILY REVOCABLE TRUST 2006		10729	\$661,050	\$659,450		1,600		
01/10/25	202 Z/ 6/ 58	105548	6 NICKERSON DR	WHITLEY NICOLA LEMMEN	02/19/25	10719	\$295,400	\$225,000	267,300	0	28,100	ABATEMENT GRANTED
02/26/25	8022 Z/ 77	6270	114 S FRUIT ST	WOODSIDE SCHOOL INC	05/09/25	10747	\$1,152,800	\$0	0	0	1,152,800	ABATEMENT GRANTED
03/03/25	633 Z/ 1	9551	20 CHENELL DR	ZED PROPERTIES LLC	05/15/25	10768	\$1,958,500	\$1,168,900	1,258,660	0	699,840	SETTLEMENT AGREEMENT
							\$118,135,450.00	\$75,667,875.00	\$35,496,261.00	\$18,954,375.00	\$22,877,139.00	

ASSESSMENT	\$118,135,450.00
<u>REQUESTED AMT</u>	<u>\$75,667,875.00</u>
POTENTIAL LOSS	\$42,467,575.00

<u>PENDING POTENTIAL LOSS</u>	
\$18,954,375.00	

Value to be addressed	\$59,762,050.00
Values Reviewed	\$35,496,261.00
Actual Loss	<u>\$22,877,139.00</u>
	\$118,135,450.00