

# 2019 PROPERTY TAX ABATEMENT REFUND APPROVAL FORM

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	AMT TAXED	TOT TAX AFTER ADJ	REFUND
22-30-10	144766	142 OCEAN BL UNT 1	Flynn Seabrook Realty Trust Maura Flynn Fabiani Ttee 27 Lewis St Needham, MA 02492	\$14,665.00	\$11,389.00	\$3,276.00

**NOTES:** This taxpayer filed for a tax abatement due to her family duplex being condexed this year and they felt the new values were too high. They did get a professional opinion from Carey and Giampa who said they were worth about 700K each side. Old Value 931,100. New Value 723,100.

By vote of the Board of Selectmen, the above property taxes shall be REFUNDED for the 2019 Tax Year.

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

Theresa Kyle, Chairman

Ella Brown

Aboul Khan

**TAX COLLECTOR'S APPVL**  
 ACCT: 01-160-31100-000  
 DATE PAID: 12/11/19  
 PRINCIPAL: 3,276.00  
 INTEREST: 79.70

TOTAL REFUND: \$ 3,355.70

TAX COLL INIT: *MW*  
 DATE: 5/8/20

Return to Assessor

**TOWN OF SEABROOK**

PO BOX 476, SEABROOK, NH 03874

**Final Tax Bill - 2019**

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2019	3708	11/05/2019	22-30-10
Town Rate		6.57	<b>Assessed Valuation</b>
Local School Rate		6.21	Land: 797,600
State School Rate		2.08	Building: 133,500
County Rate		0.89	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
<b>TOTAL RATE</b>		<b>15.75</b>	Tot Value: 931,100 Area: 0.14

MAIL TO: SEABROOK TAX COLLECTOR  
PO BOX 476  
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

**Tax Calculations**

Gross Value	\$931,100.00
Exemptions	
Net Value	\$931,100.00
Total Tax	\$14,665.00
Veteran Credit	
1st Bill	\$6,822.00
Previous Payments	\$6,822.00
Prepayments	
<b>AMOUNT DUE 12/16/2019:</b>	<b>\$7,843.00</b>

**Taxpayer's Name and Address**

Bill #:144766

**FLYNN SEABROOK REALTY TRUST  
FABIANI MAURA FLYNN TTEE  
27 LEWIS ST  
NEEDHAM, MA 02492**

*14,665.  
11,389.  
3276.  
about*

<b>Property Location:</b>	142 OCEAN BLVD 1
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SEE REVERSE SIDE FOR TAXPAYER RIGHTS &amp; FURTHER INFORMATION

**8.00 % APR Interest Charged After 12/16/2019****TOWN OF SEABROOK**

PO BOX 476, SEABROOK, NH 03874

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County Rate		0.89	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
<b>TOTAL RATE</b>		<b>15.75</b>	Tot Value: 931,100 Area: 0.14

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SEE REVERSE SIDE FOR TAXPAYER RIGHTS &amp; FURTHER INFORMATION

**8.00 % APR Interest Charged After 12/16/2019**

**RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK**

**RECEIVED**

**FEB 28 2020**

**Town of Seabrook  
Assessor's Office**

**SECTION A. Person(s) Applying (Owner/Taxpayer)**

Name: Maura Flynn Fabiani, Trustee of Flynn Seabrook Realty Trust

Mailing Address: 27 Lewis Street, Needham, MA 02492

Telephone Number: (Work) 617-610-567 (Home) 781-444-7357 /cell 617-610-5657

\*If an abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the Town of Seabrook to the Internal Revenue Service; when applicable, funds payable shall be withheld until the Town of Seabrook obtains either the taxpayer's social security number or federal ID number.

**SECTION B. Representative if other than Person(s) Applying (must also complete Section A)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

**SECTION C. Property(s) for which Abatement is Sought**

List the parcel identification number and the actual street address and town of each property for which abatement is sought and include a brief description and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Assessment</u>
#22-30-10	142 Ocean Boulevard #1, Seabrook, NH 03874 Condominium (2 family house) ocean front property	\$931,100

**THE TOWN OF SEABROOK DOES NOT REQUIRE AN INVENTORY BLANK.**

**SECTION D. Other Property**

List other property in the Town of Seabrook owned by person(s) applying, even if abatements for the other properties have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed. **NO OTHER PROPERTY IS OWNED**

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Assessment</u>
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_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**SECTION E. Reasons for Abatement Application**

An abatement may be granted for "good cause shown." Generally, this means a disproportionate assessment or an assessment based on an error. It can also include other reasons. This form is based on a disproportionate or erroneous assessment. If your request is based on other reasons, please state them with specificity. If the application is based on a disproportionate assessment, the taxpayer has the burden to prove disproportionality. Therefore, state with specificity all of the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient.

Generally, specificity requires the taxpayer to present material on the following (all may not apply):

- 1) **physical data** -- incorrect description or measurement of property;
- 2) **market data** -- the property's value on the **April 1, 2019, assessment date**, supported by comparable sales, income analysis or a professional opinion of value; and/or
- 3) **assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's assessment with assessments on other properties in the Town of Seabrook.

Attach additional sheets if needed. Note: If you have an appraisal or other documentation, please submit it with this application. See attached Reasons for Abatement and also the Attached Schedule of RE Tax

Valuations of surrounding properties

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On April 1, 2019, the fair market value of the property(s) was \$ \_\_\_\_\_

**SECTION F(1). Sales and/or Assessment Comparisons**

List the properties you are relying upon to show over-assessment of your property. (Attach additional sheets if necessary).

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>
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See attached Schedule of Assessments and sale of comparable properties

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**SECTION F(2). Actual and Comparable Rental Information**

The following section is for income producing properties only. List the actual rent of the property for which the abatement is sought and, if applicable, rents of comparable properties. (Attach additional sheets if necessary). Please attach a rent roll and an income and expense statement for the 2017 and 2018 tax year.

Tenant Name    Location    Size of Rental (sf, # bedrooms, etc.)    Monthly Rent    Expenses paid by Tenant

Not an income producing property

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**SECTION F(3). Sales Information of the Property Appealed**

If the property appealed has sold in the last three years please provide the following information and attach a copy of the Purchase and Sales Agreement. N/A

Grantor    Grantee    Date of Sale    Sale Price    Arms Length (Y/N)    Comments

Property has not sold in last 3 years.

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**SECTION G. Certification by Person(s) Applying**

Pursuant to BTLA TAX 203.02(d), the applicant **MUST** sign the application. By signing below, the person(s) applying certifies and swears under the penalties of RSA ch. 641 the application has a good-faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/27/20

Maura Lynn Fabiani  
(Signature)

\_\_\_\_\_  
(Signature)

**SECTION H. Certification and Appearance by Representative (If Other Than Person(s) Applying)**

By signing below, the representative of the person(s) applying certifies and swears under penalties of RSA ch. 641:

- 1) All (certifications) in Section G are true;
- 2) The person(s) applying has authorized this representation and has signed this application; and
- 3) A copy of this form was sent to the person(s) applying.

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

\_\_\_\_\_  
(Representative's Signature)

**ATTACHMENT TO RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK  
TAX YEAR APPEALED 2019**

**FROM: MAURA FLYNN FABIANI, TRUSTEE OF FLYNN SEABROOK REALTY TRUST  
PROPERTY: 142 OCEAN BLVD #1 , SEABROOK, NH, PARCEL #22-30-10**

An abatement is being requested as this property's assessment exceeds the level of assessment shown on the attached schedule of Real Estate Tax Valuations of similar properties in our area of Seabrook Beach.

This property has been in our family for over 100 years. It is a seasonal house, which is closed up with water turned off each year from fall to spring. In 2019, we had our two-family house become a condominium to separate the ownership between the 2 families due to the increase in number of owners in each of the 2 families that owned the property as tenants in common. We went from 2 sisters owning the property and upon their deaths, the ownership passed to each of their children.

It was quite a surprise when our combined property assessment (for Unit #1 and #2) went up a total of 27.42% (a 24.42% land valuation increase and 48.46% building valuation increase) after we became a condominium, while all of our neighbors with similar property sizes had land value increases from 7.7% to 11% and none of these properties had any increase in building valuations.

The change to a condominium did not change our basic property, nor did we improve the building. We have been told by realtors that our property would be worth more if we sold it as one piece of property rather than as 2 separate condos. The condominium documents restrict the rights of each condo owner and limit what can be done for improvements and expansion where they would not be limited with a single house.

**136 Ocean Blvd 22-31**

Property is zoned for single house, but they have double the size lot and ocean frontage as our combined condos. Our combined land valuation is only \$124,500 less than theirs (\$1,683,700 vs. \$1,559,200). Their lot may be only zoned for one house, but they have a fabulous piece of property with lots of space overlooking the ocean and they are not on top of their neighbors. Why would our property be a similar value when they have double our land.

**148 Ocean Blvd 22-29-1 Size: .27 acres \$1,348,800**

**154 Ocean Blvd 22-28 Size: .27 acres \$1,350,300**

**156 Ocean Blvd 22-27 Size: 27 acres \$1,350,900**

All of the above properties have the exact size lot as our combined condominium land and yet their average valuation of \$1,350,000 is \$209,200 less than ours.

**166A Ocean Blvd 22-26-1 .30 acres \$1,357,100**

This property size is slightly larger than ours and the 3 properties above. Their land valuation is \$7,100 higher than the 3 above and less than ours by \$202,100.

**PROPERTY SALE:** 154 Ocean Blvd and land lot 154 Ocean Blvd were sold in October 2019 for \$2,250,000 which equals the combined assessed value of the 2 properties. The #154 ocean front lot land was assessed at \$1,350,300.

There are very few condominiums on Seabrook Beach and none are really comparable to ours to compare valuations. I do not have an appraisal for Condo #1, however, Condo #2, which is also requesting an abatement is submitting a realtors valuation and some property comparisons.

SEABROOK BEACH NH  
 RE TAX VALUATIONS  
 OCEAN FRONT OCEAN BLVD PROPERTIES

OCEAN FRONT PROPERTIES ADDRESS	YEAR	SIZE (ACRES)	LAND Value	BUILDING Value	TOTAL ASSESSED VALUE	% Land Value Increase 2018 2019	% Building Value Increase 2018 2019	% Total Property Value Increase 2018 2019	PROPERTY SALES
<b>126 OCEAN BLVD</b>									
22-33	2019	0.200	1,198,700	1,055,800	2,254,500	11.04%	0.00%	5.58%	
DUDMAN	2018	0.200	1,079,500	1,055,800	2,135,300				
<b>136 OCEAN BLVD</b>									
22-31	2019	0.540	1,683,700	218,200	1,901,900	9.92%	0.00%	8.68%	
VAUGHN	2018	0.540	1,531,800	218,200	1,750,000	-10.98%	-9.20%	-10.76%	
	2017	0.540	1,720,800	240,300	1,961,100	decr 2017-2018	decr 2017-2018	decr 2017-2018	
<b>142 OCEAN BLVD #2</b>									
22-30-20 CONDEX	2019	0.130	761,600	132,100	893,700	***	***	***	
DEGEORGE FAMILY RE TR									
<b>142 OCEAN BLVD #1</b>									
22-30-10 CONDEX	2019	0.140	797,600	133,500	931,100	***	***	***	
FLYNN SEABROOK RT					0				
<b>142 COMBINED #1+#2</b>									
142 COMBINED	2019	0.270	1,559,200	265,600	1,824,800	24.42%	48.46%	27.42%	
142 COMBINED	2018	0.000	1,253,200	178,900	1,432,100				
142 COMBINED	2017	0.270	1,253,200	177,200	1,430,400				
<b>148 OCEAN BLVD</b>									
22-29-1	2019	0.270	1,348,800	403,100	1,751,900	7.71%	0.00%	5.83%	
RILEY FAM RE TR	2018	0.270	1,252,300	403,100	1,655,400				
	2017	0.270	1,252,300	401,700	1,654,000				

OCEAN FRONT PROPERTIES ADDRESS	YEAR	SIZE (ACRES)	LAND Value	BUILDING Value	TOTAL ASSESSED VALUE	% Land Value Increase 2018 2019	% Building Value Increase 2018 2019	% Total Property Value Increase 2018 2019
<b>SOLD 10/4/19</b>								
<b>152 OCEAN BLVD</b>	LAND ONLY-NOT OCEAN FRONT PROPERTY-ATTACHED TO BACK OF #154							
22-18-1	2019	0.200	535,800	0	535,800	2.15%	N/A	2.15%
RILEY D-RES VACANT BH	2018	0.200	524,500	0	524,500			
	2017	0.200	499,300	0	499,300			
<b>154 OCEAN BLVD</b>	<b>SOLD 10/4/19</b>							
22-28	2019	0.270	1,350,300	363,900	1,714,200	7.72%	0.00%	5.98%
RILEY D REV TR	2018	0.270	1,253,500	363,900	1,617,400			
	2017	0.270	1,253,500	365,300	1,618,800			
<b>156 OCEAN BLVD</b>								
22-27-1	2019	0.270	1,350,900	277,200	1,628,100	7.73%	0.00%	6.33%
FAULISO	2018	0.270	1,254,000	277,200	1,531,200			
	2017	0.270	1,254,000	272,400	1,526,400			
<b>166A OCEAN BLVD</b>								
22-26-1	2019	0.300	1,357,100	1,105,700	2,462,800	7.77%	0.00%	4.14%
MEEHAN	2018	0.300	1,259,200	1,105,700	2,364,900			
	2017	0.300	1,259,200	1,087,300	2,346,500			

PROPERTY SALES
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Properties sold 10/4/19 #152 + #154 Ocean blvd \$2,250,266 combined assessed value = 2,250,000
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CURRENT OWNER		TOPO	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT	
FLYNN SEABROOK REALTY TRUST	FABIANI MAURA FLYNN TTEE	27 LEWIS ST				Code	Assessed
						1021	119,400
						1021	603,100
						1021	600
<b>SUPPLEMENTAL DATA</b>							
Alt Prcl ID		# Ind Unit	Res Mail L	Trust	T		
Type	31	# Bldgs	1	Life Estate	B		
# Res Unit	1	# Com Unit					
GIS ID		22-30-0	Assoc Pid#				

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC
FLYNN SEABROOK REALTY TRUST	6004	1572	05-31-2019	U	I		1A
FLYNN SEABROOK RLTY TRST & KIEDAISC	5028	1646	07-01-2009	U	I		0 1A
FLYNN SEABROOK REALTY TRUST &	3677	1093	11-21-2001	U	I		0 1F
FLYNN GERALDINE P &	3398	1095	06-11-1999	U	I		0 0
TOWN OF SEABROOK-SEWER EASEMENT	2958	2286	12-09-992	U	I		0 2A
<b>Total</b>							

EXEMPTIONS		Amount	Description	Number	Amount	Comm Int
Year	Code					
<b>OTHER ASSESSMENTS</b>						
Description		Amount	Description	Number	Amount	Comm Int
Total		0.00				

ASSESSING NEIGHBORHOOD		Notes
Nbhd	0001	
<b>NOTES</b>		
TAN UNIT #1 - LEFT UNIT		
2019: CONVERT TO CONDEX		
ROUND ROCK CONDOMINIUM		
BG=SHARED BSMT AREA		
PLMB=SHARED 1/2 BA IN BSMT		
10' SWR EASMT ALONG WEST BOUNDRY		
10' ROW EASMT FOR LOT 20-2		
FOR ACC TO BEACH		

APPRaised VALUE SUMMARY		Appraised Bldg. Value (Card)	117,800
Appraised Xf (B) Value (Bldg)			1,600
Appraised Ob (B) Value (Bldg)			600
Appraised Land Value (Bldg)			603,100
Special Land Value			0
Total Appraised Parcel Value			723,100
Valuation Method			C

BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	
2019-75	D41200	06-04-2019	RE	Planning Board	1,550	02-27-2020	100	02-27-2020	REPL 5 WNDWS W VNYL RE		
2013-98	2012-19	12-04-2018	PB	Remodel	900	02-19-2019	100	02-19-2019	CONDO SITE PLAN		
11-06	2010-03	07-23-2013	EL	PB Decisions	22,970	04-21-2014	100	04-01-2014	SEE BUILDING PERMIT		
2010-03	2010-03	03-10-2012	RE	Zoning Board		04-01-2011	100	04-01-2011	FINSH 3RD FLOOR, NEW FE		
2010-74	2010-74	03-15-2011	PD	Remodel	2,000	04-01-2011	100	04-01-2011	MERGE WITH LOT 22-31 AP		
<b>LAND LINE VALUATION SECTION</b>											
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj
1	1021	CONDEX	BRE		5,999	14.80	0.80000	3	1.00	O1	8,490
1	1012	SINGL FAM OC	BRE		39	9,000.00	0.80000	0	0.00	OF	1,000

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
04-22-2020	AS	04-22-2020	AS	14			Abatement Review
02-19-2019	AS	02-19-2019	AS	12			Office Change
07-12-2018	RK	07-12-2018	RK	07			Measur/Inf/Dr Info taken at
05-28-2016	JJ	05-28-2016	JJ	15			Field Review
04-21-2014	MS	04-21-2014	MS	02			BP Pickup
12-13-2012	MS	12-13-2012	MS	02			BP Pickup
04-05-2012	MS	04-05-2012	MS	02			BP Pickup