

**Bath Granite Trust, et al.**

**v.**

**City of Manchester**

**Docket Nos.: 22832-06PT/23765-07PT, et al.  
(see attached Docket Listing)**

**ORDER**

In the process of reviewing and managing the board's docket (see Appeal of Land Acquisition, 145 N.H. 492 (2000)), the appeals and properties in the attached spreadsheet were identified as having common appeal issues and property types. In an effort to efficiently use the board's and parties' resources, the board is directing its review appraisers to perform an investigation and issue consolidated reports before the appeals are scheduled for hearings. The board anticipates these consolidated reports to entail the investigation and analysis of market data applicable to the properties under appeal. The consolidated reports will not be property specific appraisals but rather will present general market data and analyses for each property type for the years under appeal.

The reports will be filed with the board and provided to the parties upon completion and are anticipated to either facilitate further settlement discussions between the parties or to be considered as part of the record if hearings are necessary.

As part of the investigation, the review appraisers will be contacting the parties shortly to view the appealed properties to the extent necessary and to obtain any pertinent market data (e.g., sales, historical income, vacancy and expense information, leases, etc.) from the taxpayers and the city. If any party asserts that any requested data would be confidential “commercial or financial information” (RSA 91-A:5, IV), they may request a protective order from the board to ensure confidentiality is maintained.

After the submission of the reports to the parties, the board will issue an order indicating the timeframe for the parties to review the reports, engage in further settlement discussions and report to the board the results of such discussions.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: John G. Cronin, Esq., Cronin & Bisson, P.C., 722 Chestnut Street, Manchester, NH 03104, counsel for the Taxpayers listed on the attached spreadsheet; Robert Lisk, Commercial Property Tax Management, 10 Commerce Park North - Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayers listed on the attached spreadsheet; and Chairman, Board of Assessors, City of Manchester, One City Hall Plaza-West Wing, Manchester, NH 03101.

Date: July 17, 2009

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Melanie J. Ekstrom, Deputy Clerk

Docket Number	Property Owner	Tax Representative	Property Address	Assessed Value	Estimated Market Value	Property Type
22832-06	Bath Granite Trust	John G. Cronin, Esq.	72 Second Street	\$ 308,800	\$ 300,000	3 Family
			23 Bath Street	\$ 327,500	\$ 310,000	3 Family
			175 Turner Street	\$ 25,500	\$ 7,840	Land
23765-07	Bath Granite Trust	John G. Cronin, Esq.	72 Second Street	\$ 308,800	\$ 308,800	3 Family
			23 Bath Street	\$ 327,500	\$ 327,500	3 Family
			175 Turner Street	\$ 25,500	\$ 25,500	Land
23702-07	Brook Street 172, LLC	Commercial Property Tax Management	172 Brook Street	\$ 330,200	\$ 208,000	5 Family
22833-06	Bridge Bay, LLC	John G. Cronin, Esq.	616 Union Street	\$ 1,562,700	\$ 1,150,000	16 Unit Apt
23766-07	Bridge Bay, LLC	John G. Cronin, Esq.	616 Union Street	\$ 1,562,700	\$ 1,280,000	16 Unit Apt
22835-06	Cleveland West, LLC	John G. Cronin, Esq.	129 Second Street	\$ 409,100	\$ 400,000	6 Family
			40 Ferry Street	\$ 316,500	\$ 300,000	4 Family
23768-07	Cleveland West, LLC	John G. Cronin, Esq.	129 Second Street	\$ 409,100		6 Family
			40 Ferry Street	\$ 316,500		4 Family
			Total	\$ 725,600	\$ 600,000	
22817-06	82 Second Street Realty Trust	John G. Cronin, Esq.	82 Third Street	\$ 360,100	\$ 350,000	4 Family
			82 Second Street	\$ 298,400	\$ 245,000	3 Family
			26 Bath Street	\$ 252,900	\$ 245,000	3 Family
23761-07	82 Second Street Realty Trust	John G. Cronin, Esq.	82 Third Street	\$ 360,100	\$ 280,000	4 Family
			82 Second Street	\$ 298,400	\$ 240,000	3 Family
			26 Bath Street	\$ 252,900	\$ 210,000	3 Family
22839-06	Goya Friendly Nut Trust	John G. Cronin, Esq.	180 Second Street	\$ 270,700	\$ 245,000	3 Family
			190 Second Street	\$ 403,300	\$ 400,000	6 Family
23770-07	Goya Friendly Nut Trust	John G. Cronin, Esq.	180 Second Street	\$ 270,700		3 Family
			190 Second Street	\$ 403,300		6 Family
			Total	\$ 674,000	\$ 540,000	
22824-06	Guumeez-Hill Trust	John G. Cronin, Esq.	183 Turner Street	\$ 14,400	\$ 2,614	Land
23773-07	Guumeez-Hill Trust	John G. Cronin, Esq.	183 Turner Street	\$ 14,400	\$ 2,614	Land
23716-07	Laico, LLC	Commercial Property Tax Management	142 Brook Street	\$ 531,800	\$ 420,000	7 Unit Apt
23720-07	McMahon, Raymond & Denise	Commercial Property Tax Management	235 Conant Street	\$ 507,100	\$ 370,000	18 Unit Apt
22831-06	One Brick, LLC	John G. Cronin, Esq.	89 Second Street	\$ 303,400	\$ 310,000	3 Family
			93 Second Street	\$ 298,500	\$ 290,000	3 Family
			28 Ferry Street	\$ 233,500	\$ 192,000	2 Family

23776-07	One Brick, LLC	John G. Cronin, Esq.	89 Second Street	\$ 303,400	\$ 210,000	3 Family
			93 Second Street	\$ 298,500	\$ 270,000	3 Family
			28 Ferry Street	\$ 233,500	\$ 280,000	2 Family
			45 Third Street	\$ 239,200	\$ 190,000	3 Family
22819-06	196 Second Street Trust	John G. Cronin, Esq.	13 Laval Street	\$ 534,200	\$ 420,000	6 Family
			196 Second Street	\$ 228,300	\$ 192,000	Commercial
23762-07	196 Second Street Trust	John G. Cronin, Esq.	13 Laval Street	\$ 534,200	\$ 430,000	6 Family
			196 Second Street	\$ 228,300	\$ 190,000	Commercial
22820-06	199 Turnwall Trust	John G. Cronin, Esq.	114 Orange Street	1750800		24 Unit Apt
			124 Orange Street	\$ 1,190,400		18 Unit Apt
			128 Orange Street	\$ 115,400		Parking Lot
			Total	\$ 3,056,600	\$ 2,500,000	
			21 Walker Street	\$ 102,500	\$ 19,163	Land
			239 Turner Street	\$ 278,400	\$ 290,000	3 Family
23763-07	199 Turnwall Trust	John G. Cronin, Esq.	114 Orange Street	1750800		24 Unit Apt
			124 Orange Street	\$ 1,190,400		18 Unit Apt
			128 Orange Street	\$ 115,400		Parking Lot
			Total	\$ 3,056,600	\$ 2,350,000	
			21 Walker Street	\$ 102,500	\$ 19,163	Land
			239 Turner Street	\$ 278,400	\$ 240,000	3 Family
22843-06	Pembroke Crown, LLC	John G. Cronin, Esq.	3861 Brown Ave.	\$ 2,389,000		42 Unit Apt
			3951 Brown Ave.	\$ 3,428,900		42 Unit Apt
			Total	\$ 5,817,900	\$ 5,390,000	
23905-07	Pembroke Crown, LLC	John G. Cronin, Esq.	3861 Brown Ave.	\$ 2,389,000		42 Unit Apt
			3951 Brown Ave.	\$ 3,428,900		42 Unit Apt
			Total	\$ 5,817,900	\$ 5,200,000	
22846-06	Pine Central Avenue Trust	John G. Cronin, Esq.	159 Central Street	\$ 56,400	\$ 43,000	Land
23906-07	Pine Central Avenue Trust	John G. Cronin, Esq.	159 Central Street	\$ 56,400	Not Provided	Land
22847-06	Pristine Properties, LLC	John G. Cronin, Esq.	165 Central Street	\$ 77,200	\$ 52,260	Land
23907-07	Pristine Properties, LLC	John G. Cronin, Esq.	165 Central Street	\$ 77,200	\$ 30,000	Land

22848-06	Rail Way Hill Trust	John G. Cronin, Esq.	32 Bath Street	\$ 202,400	\$ 202,400	2 Family
23908-07	Rail Way Hill Trust	John G. Cronin, Esq.	32 Bath Street	\$ 202,400	\$ 202,400	2 Family
22854-06	Second Walker Turner Trust	John G. Cronin, Esq.	191 Turner Street	\$ 728,300		6 Family
			140 Second Street	\$ 323,500		5 Family
			146 Second Street	\$ 808,900		13 Unit Apt
			Total	\$ 1,860,700	\$ 1,704,000	
23909-07	Second Walker Turner Trust	John G. Cronin, Esq.	191 Turner Street	\$ 728,300		6 Family
			140 Second Street	\$ 323,500		5 Family
			146 Second Street	\$ 808,900		13 Unit Apt
			Total	\$ 1,860,700	\$ 1,740,000	
23738-07	Theodore, James T.	Commercial Property Tax Management	336 Kelley Street	\$ 770,800	\$ 550,000	MF/Comm
22858-06	The 159 Wilson Street Trust	John G. Cronin, Esq.	157 Wilson Street	\$ 333,700	\$ 330,000	4 Family
			17 Ferry Street	\$ 275,400	\$ 245,000	3 Family
23910-07	The 159 Wilson Street Trust	John G. Cronin, Esq.	157 Wilson Street	\$ 333,700	\$ 280,000	4 Family
			17 Ferry Street	\$ 275,400	\$ 240,000	3 Family
23739-07	Tsai, Ernest	Commercial Property Tax Management	610 Hayward St.	\$ 2,436,900	\$ 2,060,000	36 Unit Apt
22821-06	261 Pine Street, LLC	John G. Cronin, Esq.	261 Pine Street	\$ 123,200		Parking Lot
			261 Pine Street	\$ 984,800		24 Unit Apt
			Total	\$ 1,108,000	\$ 1,270,000	
23764-07	261 Pine Street, LLC	John G. Cronin, Esq.	261 Pine Street	\$ 123,200		Parking Lot
			261 Pine Street	\$ 984,800		24 Unit Apt
			Total	\$ 1,108,000	\$ 990,000	
22861-06	Union Bay Hill Trust	John G. Cronin, Esq.	16 Bath Street	\$ 12,300	\$ 9,050	Land
23911-07	Union Bay Hill Trust	John G. Cronin, Esq.	16 Bath Street	\$ 12,300	\$ 9,050	Land
22862-06	Very Narrow Trust	John G. Cronin, Esq.	62 Merrimack St.	\$ 1,998,300	\$ 1,860,000	MF/Comm
23912-07	Very Narrow Trust	John G. Cronin, Esq.	62 Merrimack St.	\$ 1,998,300	\$ 1,800,000	MF/Comm
23740-07	Willey, Keith	Commercial Property Tax Management	226 Cartier Street	\$ 437,300	\$ 380,000	5 Unit