

CITY OF LACONIA  
BOARD OF ASSESSORS  
Thursday, April 17, 2025 - 5:30 PM  
City Hall - Conference Room 200B -

1. CALL TO ORDER
2. RECORDING SECRETARY
3. SALUTE TO THE FLAG
4. ROLL CALL
5. STAFF IN ATTENDANCE
6. ACCEPTANCE OF MINUTES OF PREVIOUS MEETING
7. PUBLIC HEARINGS
8. OLD BUSINESS
9. NEW BUSINESS

9.I. Burns Etal, 182-248-7.001

Documents:

[BURNS F.PDF](#)

9.II. Union Avenue Holdings LLC, 324-220-2

Documents:

[UNION AV HOLDINGS LOT 2 F.PDF](#)

9.III. Union Avenue Holdings LLC, 327-220-3

Documents:

[UNION AV HOLDINGS LOT 3 F.PDF](#)

9.IV. Union Avenue Holdings LLC, 327-220-4

Documents:

[UNION AV HOLDINGS LOT 4 F.PDF](#)

9.V. Mill Industries Inc, 441-233-24

Documents:

[MILLS INDUSTRIES 1.PDF](#)

9.VI. Innvest Hotel Properties Inc., 304-220-16

Documents:

[\*\*MARGATE PROPERTIES.PDF\*\*](#)

- 9.VII. Margate Motel Inc., 304-220-17
- 9.VIII. Margate Motel Inc., 303-23-3
- 9.IX. Margate Motel Inc., 303-23-1
- 9.X. Margate Inc., 303-23-2
- 9.XI. Margate Inc., 283-23-1
- 9.XII. Thomas Pappas, 21-253-13

Documents:

[\*\*PAPPAS 1.PDF\*\*](#)

**10. NON-PUBLIC SESSION**

**11. OTHER**

- 11.I. Timber Warrants
- 11.II. Excavation Warrant
- 11.III. Current Use Warrants
- 11.IV. Abatement Slips

**12. ADJOURNMENT**

**This meeting facility is ADA accessible. Any Person with a disability who wishes to attend this public meeting and needs additional accommodations, please contact Katie Gargano, meeting ADA coordinator, at City Hall by calling (603) 527-1265 at least 72 hours in advance so that the City can make any necessary arrangements.**

## ABATEMENT RECOMMENDATION

### Map 182 Block 248 Lot 7.001; Burns, Eta

The owner has applied for an abatement on property, located at 1011 Weirs Bv. #1, because they believe their value to be excessive when considering the condition of the property. Briefly, the subject property is comprised of a condominium at Wildwood Shores on Weirs Bv. The current assessment is \$102,900.

After reviewing the abatement application, assessment record card, and information submitted, I recommend the property owner make an appointment with the assessing department for an inspection of the property in the event that further adjustments need to be made to the property, as it is already listed in fair condition.

Furthermore, this application was received in the Assessing department on March 20, 2025, and postmarked March 18, 2025, well past the 3/1/2025 deadline, making this an untimely filing. Therefore, I recommend the abatement request be denied.

## 2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

### ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

City of Laconia/Assessors  
45 Beacon St. East  
Laconia, NH 03246

Date: 3-1-25

RECEIVED

MAR 20 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/18/25

#### SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name: Glenn Burns

Mailing Address: 38 Summer St Unit 460

Telephone No. (Cell): 978-979-9643

Telephone No. (Home): 51 Main 123FLY (e-mail.com)

\*If 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 municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

#### SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)

Name(s): Glenn Burns

Mailing Address(es): 38 Summer St Unit 460

Telephone Number(s): (Work): 978-979-9643; (Cell): 978-979-9643

#### SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 188 Block: 248 Lot: 001 Tax Account #: 131344

2024 Assessed Valuation: \$ 1000000

Property Location: 101 Woir's Blvd unit 1

CODE OF THE CITY OF LACONIA  
CHAPTER 215, ARTICLE 1 § 215.1

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment

#### SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement. To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all 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):

- a) Physical data -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) Market data -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) Assessment data -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

NOTE: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

*The burden needs A Lot of work*

#### SECTION F. Taxpayer's(s) Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Party(ies) certifies and swear(s) 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.

**Signature of Property Owner(s) and Representatives**

  
X  
(Signature)

Date: 3-1-25

X  
(Signature)

**SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)**

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

  
X  
(Representative's Signature)

Date: 3-1-25

**SECTION J. Disposition of Application\* (CITY USE ONLY)**

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: Granted \_\_\_\_\_ Revised Assessment \$ \_\_\_\_\_  
Denied \_\_\_\_\_  
Date \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_

FILING DEADLINE FOR 2024  
LOCAL APPEAL: MARCH 1, 2025  
BOARD OF TAX & LAND APPEALS/  
SUPERIOR COURT: ON OR BEFORE  
SEPTEMBER 1, 2025

**CITY OF LACONIA**  
**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION**

**TAX YEAR 2024**

**\*\*\*\* PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM\*\*\*\***

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

**DEADLINES:** The “notice of tax” means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.  
Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. No earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. No later than September 1 following the notice of tax.

**FORM COMPLETION GUIDELINES:**

1. **SECTION E.** Municipalities may abate taxes “for good cause shown” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.  
**SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment / ratio). Because a property’s market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
2. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
3. **Make a copy of this document for your own records.**
- 4.



Element	Cd	Description	Element	Cd	Description
Style:	7A	Condo Conv			
Model:	05	Res Condo			
Grade:	02	Below Average			
Stories:	1	1 Story			
Occupancy:	1	Drywall/Sheet			
Interior Wall 1:	05				
Interior Wall 2:					
Interior Floor 1:	14	Carpet			
Interior Floor 2:	02	Minimum/Plloyd			
Heat Fuel:	01	Coal/Wood/None			
Heat Type:	01	None			
AC Type:	01	None			
Tl Bedrms:	01	1 Bedroom			
	1	1 Full			
Tl Bathrms:	01				
Tl Half Bths:	0				
Xtra Fixtures:					
Total Rooms:	3	3 Rooms			
Bath Style:		Average			
Kitchen Style:	02	Average			

CONDO DATA		
Parcel Id	104155	C 108
	WILLOWOOD SHORE	B 1
Adjust Type	Code	Description
Condo Flr	A	Average
Condo Unit	D	100
	D	100

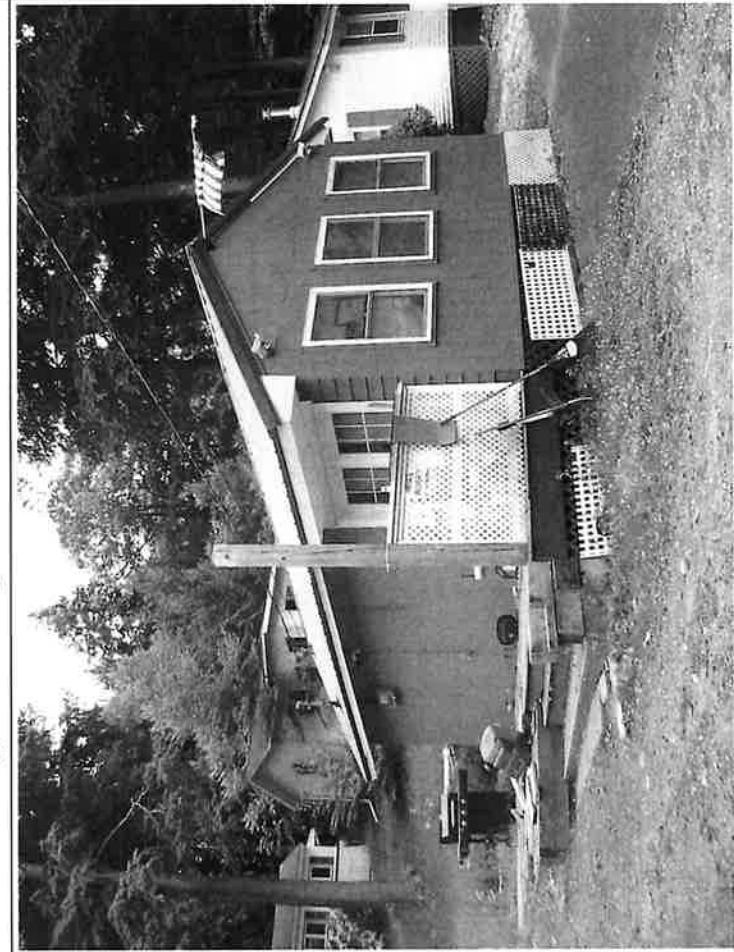
  

COST / MARKET VALUATION		
Building Value New	181,820	
Year Built	1945	
Effective Year Built	1980	
Depreciation Code	FR	
Remodel Rating		
Year Remodeled		
Depreciation %	44	
Functional Obsol	0	
External Obsol	0	
Trend Factor	1.000	
Condition %		
Condition %	56	
Percent Good	101,800	
Cns Sect Rcnld		
Dep % Ovr		
Dep Ovr Comment		
Misc Imp Ovr		
Misc Imp Ovr Comment		
Cost to Cure Ovr		
Cost to Cure Ovr Comment		

27

27

14



## OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
HRT1	HEARTH	B	1	800.00	1975		56		0.00	400
SHD1	SHED FRAME	L	38	12.00	1945	F	25		0.00	100
LNT1	LEAN-TO	L	32	7.00	1945	F	25		0.00	100
PAT1	PATIO-AVG	L	160	6.00		A	50		0.00	500

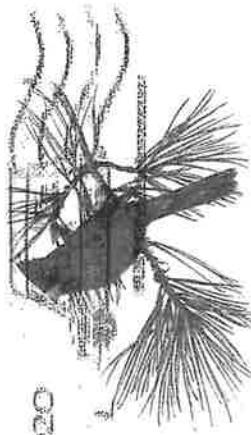
## BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Underpric Value
BAS	First Floor	378	378	378	459.90	173,840
WDK	Deck, Wood	0	64	6	43.12	2,759

Ttl Gross Liv / Lease Area 378 442 384 176,599

Glen Burns  
38 Summer St Unit 462  
Lynnfield MA 01940

BOSTON, MASS. 020  
19 MAR 2025 PM 2 1



FOREVER / USA

City of Luconia/Mosses  
415 Beacon St. East  
Luconia, NH 03246

卷之三

卷之三

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Union Avenue Holdings, LLC**

#### **Map 324, Block 220, Lot 2 – Assessed Value \$1,005,700**

The taxpayer cites as the primary rationale for the abatement the amount of physical depreciation attributed to each improved area of Map 324, Block 220, Lot 2 (Spinaker Cove Condominium unit C-1). This unit is comprised of 40,078 square feet of exclusive use land that has 314 feet of frontage on Paugus Bay of Lake Winnipesaukee. In addition to this exclusive use land, the unit has rights of access, rights to use common areas of the Spinaker Cove Condominium, exclusive use of a defined condominium dock space (unit 1-38). From there are four additional boat docks that extend into the lake from the exclusive use area that appear to be limited to the use of unit c-1.

The unit is improved with a building that totals 32,788 square feet of area that is primarily used as boat storage and repair areas. The age of this building ranges from 70 to 100 or so years. The overall condition of the building is average for the age.

The significance of value for the building associated with unit C-1 is not the depreciated condition or cost: it is the impact that its physical presence has on the highest and best use of the property. The shoreline protection act provides for the re-use of a building's footprint when it lies within the protected area of the shore. That is a substantial amount of area that will impact the proximity of any adaptation of the unit to a higher intensity use.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of additional boat slips.

The sale of the property for \$650,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

#### **Map 327, Block 220, Lot 3 - Assessed Value \$545,700**

This is a vacant parcel directly adjacent to Map 324, Block 220, Lot 2 that contains 21,780 sf of land that has a total of 423 feet of frontage on Paugus Bay. Access through existing rights of way that include licensed use of the State of NH railroad right of way. Other access to the lot is through existing 16' rights of way that lead directly to Union Avenue.

The land area and additional frontage are critical in any redevelopment of these parcels and have an extensive impact on value.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of boat slips.

The sale of the property for \$45,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

**Map 327, Block 220, Lot 4 - Assessed Value \$48,000**

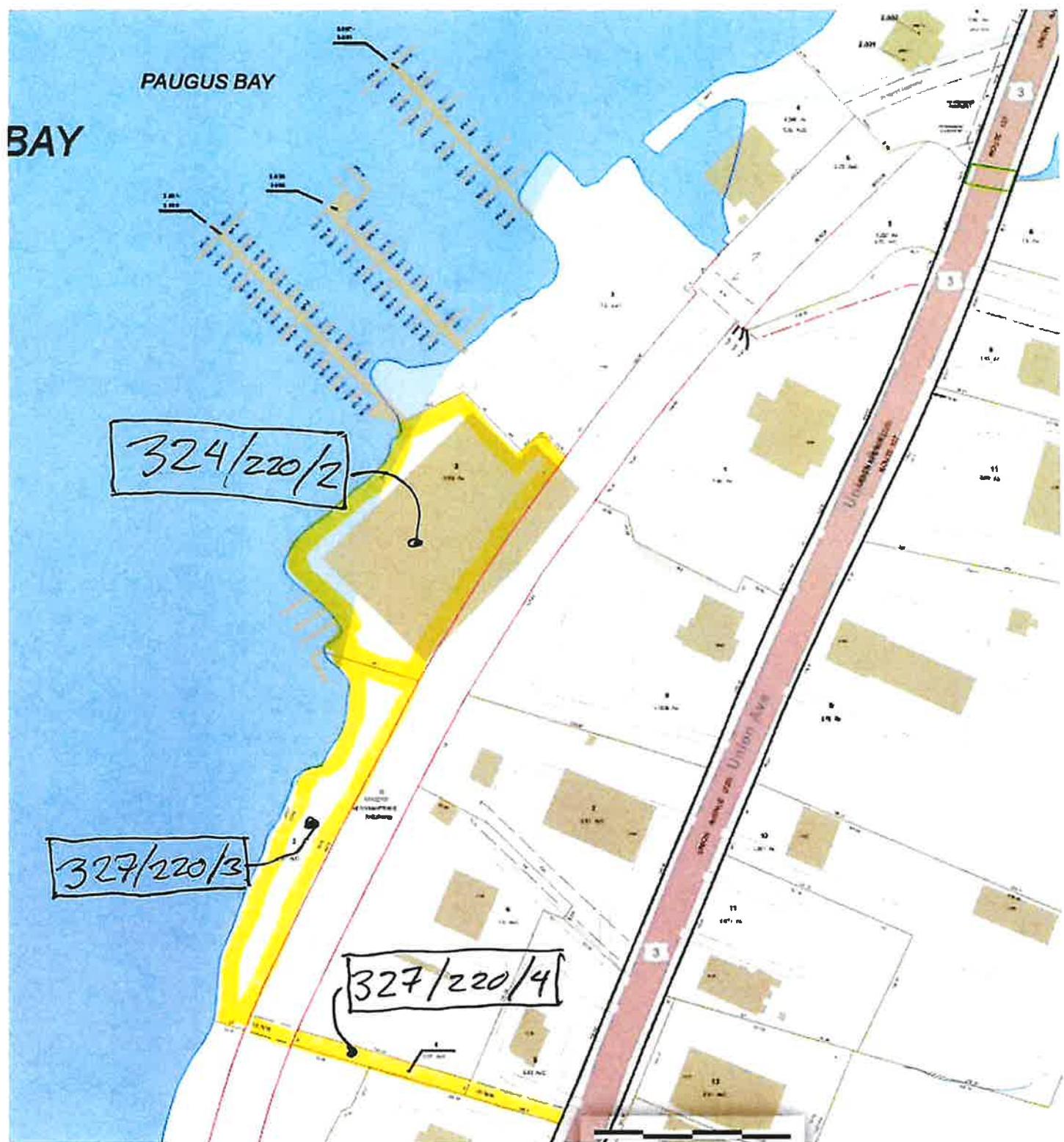
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

The sale of the property for \$5,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

**Recommendation**

If the properties had been typically exposed to the market the fairly recent sale might have been some indication of their market value(s). There is no information provided that claims or indicates that the property was ever exposed to the open market. The buyer and the seller are owners of extensive properties in the lower Paugus Bay and Lakeport area and may have been aware of the property's availability directly from the owner.

It is recommended that the total value of these three parcels of \$1,599,400 be sustained, and that no abatement should be granted.



Property Location UNION AV  
Vision ID 2166

Account # 2939

Map ID 324/220/2/

Bldg # 1

Bldg Name

Sec # 1 of 3 Card # 1 of 3

State Use 3840

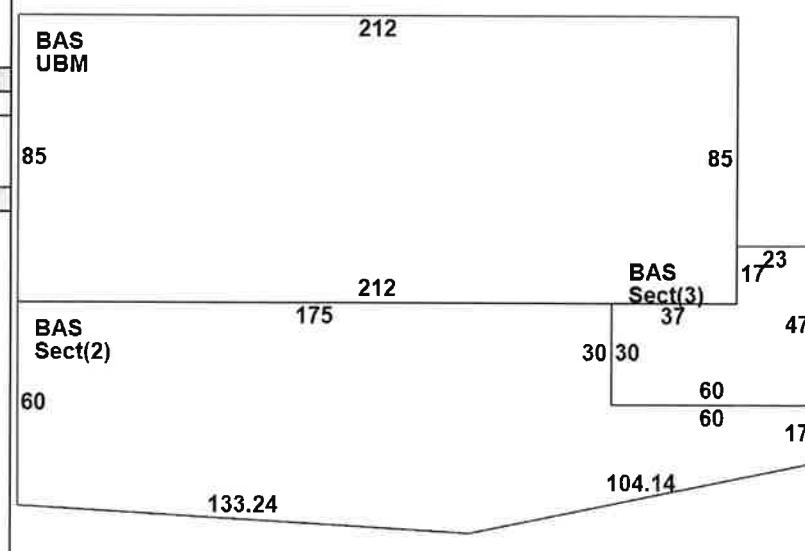
Print Date 04-10-2025 10:39:30

CURRENT OWNER			TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>													
UNION AVENUE HOLDINGS LLC			1 Level	1 All Public	1 Paved	5 Heavy	Description				Code	Appraised	Assessed															
							COMMERC.	3840			416,100	416,100																
PO BOX 6720			SUPPLEMENTAL DATA				COM LAND	3840			574,900	574,900																
			Alt Prcl ID 58 220 10C	OWNOCC N	ZONE 2	ZONE 2 %	COMMERC.	3840			14,700	14,700																
LACONIA NH 03247			REVIEW	WARD	WARD 6																							
			ZONE 1 UC	ZONE 1 % 100	GIS ID 324-220-2	Assoc Pid#	Total	1,005,700			1,005,700																	
RECORD OF OWNERSHIP			BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)																			
UNION AVENUE HOLDINGS LLC			3555 0827	03-02-2023	U	I	650,000	33	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed											
			0984 0116	12-31-1986	U	I	0		2024	3840	416,100	2023	3840	298,700	2022	3840	291,100											
			0917 0580	09-04-1985	U	V	0			3840	574,900		3840	438,200		3840	383,500											
			0775 0817	08-06-1979	U	I	0			3840	14,700		3840	13,800		3840	15,400											
			Total	1,005,700			Total	750,700			Total	690,000																
EXEMPTIONS						OTHER ASSESSMENTS											This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description		Amount	Code	Description		Number	Amount		Comm Int						APPRaised VALUE SUMMARY											
																	Appraised Bldg. Value (Card) 410,700											
				Total 0.00													Appraised Xf (B) Value (Bldg) 5,400											
ASSESSING NEIGHBORHOOD																	Appraised Ob (B) Value (Bldg) 14,700											
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code												Appraised Land Value (Bldg) 574,900								
0001				D																	Special Land Value 0							
NOTES																	Total Appraised Parcel Value 1,005,700											
IRWIN MARINE STORAGE #6, BEHIND FRIENDLYS DCK1 ELC BLDG #6 SPR=UNUSABLE 5SLPS/PART DB PAU FRT/ECO=PART OF BLDG ENCROACH. ON RR LAND						FUNC: OBSOLETE USE OF BLDG FF PER TAX MAP.F: CONCRETE I: NONE ELECT: 03-TYPICAL THIS PARCEL INCLUDES SLIP1-38 SPCOVE SEE 324-220-3.038												Valuation Method C										
																	Total Appraised Parcel Value 1,005,700											
BUILDING PERMIT RECORD													VISIT / CHANGE HISTORY					Purpost/Result										
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	MEASURED											
												06-12-2023	PS	S			COM FIELD REVIEW											
												06-16-2010	JW				03 MEAS & INSPC											
												04-02-2007	SC				03 MEAS & INSPC											
												12-14-2005	RC				03 MEAS & INSPC											
												03-17-1999	TS				03 MEAS & INSPC											
												06-01-1994	JM				26 INFO FROM MAILER											
												09-24-1990	99				99 MMC INFO											
LAND LINE VALUATION SECTION																		Land Value										
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes				Location Adjustme		Adj Unit Pric	Land Value								
1	3841	MARINAS MDL-MARINAS MDL	UC	UC		40,078 SF	1.43 0.00	1.00000 1.00000	5 0	1.00 1.00	PB3 PB2	10.000 8.500					0 0		14.35 0	574,900 0								
Total Card Land Units						0.92 AC	Parcel Total Land Area: 0.92										Total Land Value		574,900									

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00		<b>MIXED USE</b>		
Exterior Wall 1	13	Tex 111	Code	Description	
Exterior Wall 2	27	Pre-finish Metl	384I	MARINAS MDL-96	
Roof Structure	03	Gable/Hip		100	
Roof Cover	02	Rolled Compos		0	
Interior Wall 1	01	Minim/Masonry		0	
Interior Wall 2			<b>COST / MARKET VALUATION</b>		
Interior Floor 1	09	Pine/Soft Wood	RCN		747,568
Interior Floor 2					
Heating Fuel	01	Coal/Wood/None	Year Built	1920	
Heating Type	01	None	Effective Year Built	1984	
AC Type	01	None	Depreciation Code	AV	
Bldg Use	384I	MARINAS MDL-96	Remodel Rating		
Total Rooms			Year Remodeled		
Total Bedrms	00		Depreciation %	40	
Total Baths			Functional Obsol		
Heat/AC	00	NONE	External Obsol		
Frame Type	02	WOOD FRAME	Trend Factor	1.000	
Baths/Plumbing	00	NONE	Condition		
Ceiling/Wall	00	NONE	Condition %		
Rooms/Prtns	02	AVERAGE	Percent Good	60	
Wall Height	14.00		RCNL		
% Conn Wall	0.00		Dep % Ovr	410,700	
1st Floor Use:	384I		Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
DCK1 BG	DOCKS-RES T BSMNT GARA	L B	838 3	35.00 3000.00	1976	A A	50 60		0.00 0.00	14,700 5,400

## BUILDING SUB-AREA SUMMARY SECTION



06/12/2023

Property Location UNION AV  
Vision ID 2166

Account # 2939

Map ID 324/ 220/ 2 /

Bldg # 1

Bldg Name

Sec # 2 of 3

Card # 2 of 3

State Use 3840

Print Date 04-10-2025 10:39:31

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>								
UNION AVENUE HOLDINGS LLC				1	Level	1	All Public	1	Paved	5	Heavy	Description		Code	Appraised		Assessed							
										COMMERC.	3840	416,100	416,100											
PO BOX 6720				SUPPLEMENTAL DATA										COM LAND	3840		574,900	574,900						
				Alt Prci ID 58 220 10C OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 324-220-2				ZONE 2 ZONE 2 % WARD		WARD 6		COMMERC.	3840	14,700	14,700									
LACONIA NH 03247				Assoc Pid#						Total		1,005,700		1,005,700										
										Total		1,005,700		Total		1,005,700								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)											
UNION AVENUE HOLDINGS LLC IRWIN JAMES R & SONS INC IRWIN CORPORATION				3555	0827	03-02-2023	U	I	650,000		33	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
				0984	0116	12-31-1986	U	I	0			2024	3840	416,100	2023	3840	298,700	2022	3840	291,100				
				0917	0580	09-04-1985	U	V	0			3840	574,900	3840	438,200	3840	13,800	3840	3840	383,500				
				0775	0817	08-06-1979	U	I	0			3840	14,700	3840	13,800	3840	13,800	3840	3840	15,400				
								Total		1,005,700		Total		750,700		Total		690,000						
EXEMPTIONS						OTHER ASSESSMENTS									This signature acknowledges a visit by a Data Collector or Assessor									
Year	Code	Description			Amount	Code	Description			Number	Amount	Comm Int												
														APPRaised VALUE SUMMARY										
		Total			0.00																			
ASSESSING NEIGHBORHOOD															APPRaised VALUE SUMMARY									
Nbhd	Nbhd Name		Cyclical Group			TIF District			ID Code															
0001			D																					
NOTES															APPRaised VALUE SUMMARY									
IRWIN MARINE STORAGE #6, BEHIND FRIENDLYS DCK1 ELC BLDG #6 SPR=UNUSABLE 5SLPS/PART DB PAU FRT/ECO=PART OF BLDG ENCROACH. ON RR LAND																								
FUNC: OBSOLETE USE OF BLDG FF PER TAX MAP.F: CONCRETE I: NONE ELECT: 03-TYPICAL THIS PARCEL INCLUDES SLIP1-38 SPCOVE SEE 324-220-3.038																								
BUILDING PERMIT RECORD															APPRaised VALUE SUMMARY									
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments															
LAND LINE VALUATION SECTION															APPRaised VALUE SUMMARY									
B	Use Code	Description		Zone	LA	Land Type	Land Units		Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj							Notes		Location Adjustme	
1	384I	MARINAS MDL-		UC			40,078	SF	1.43	1.00000	5	1.00	PB3	10.000				0	14.35	574,900				
1	3840	MARINAS MDL-		UC			314	FF	0.00	1.00000	0	1.00	PB2	8.500				0	0	0				
Total Card Land Units										0.92	AC	Parcel Total Land Area: 0.92										Total Land Value		574,900

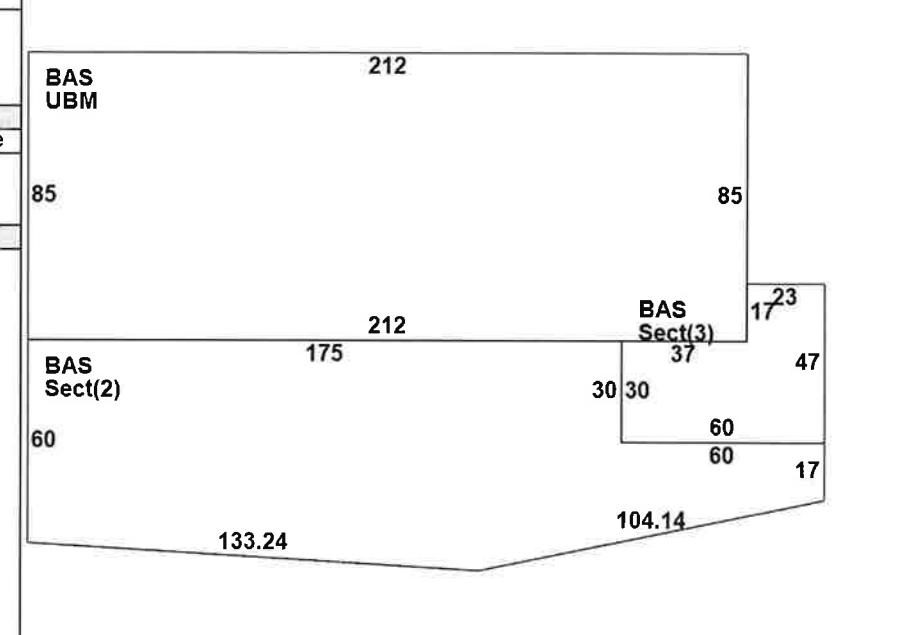
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	13	Tex 111			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	03	Gable/Hip			
Roof Cover	02	Rolled Compos			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	03	Concr-Finished	RCN		747,568
Interior Floor 2					
Heating Fuel	01	Coal/Wood/None	Year Built		1940
Heating Type	01	None	Effective Year Built		1984
AC Type	01	None	Depreciation Code		AV
Bldg Use	384I	MARINAS MDL-96	Remodel Rating		
Total Rooms			Year Remodeled		
Total Bedrms	00		Depreciation %		40
Total Baths	0		Functional Obsol		10
Heat/AC	00	NONE	External Obsol		2
Frame Type	02	WOOD FRAME	Trend Factor		1.000
Baths/Plumbing	00	NONE	Condition		
Ceiling/Wall	01	SUSP-CEIL ONLY	Condition %		
Rooms/Prtns	02	AVERAGE	Percent Good		48
Wall Height	14.00		RCNL		410,700
% Comn Wall	0.00		Dep % Ovr		
1st Floor Use:	384I		Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

## OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

## BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	12,577	12,577	12,577	19.97	251,175
	Ttl Gross Liv / Lease Area	12,577	12,577	12,577		251,175



Property Location UNION AV  
Vision ID 2166

Account # 2939

Map ID 324/ 220/ 2 /

Bldg # 1

Bldg Name  
Sec # 3 of 3  
Card # 3 of 3

State Use 3840  
Print Date 04-10-2025 10:39:32

CURRENT OWNER				TOPO		UTILITIES		STRT/ ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>			
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247				1 Level	1 All Public	1 Paved	5 Heavy					Description	Code	Appraised	Assessed				
								COMMERC.	3840	416,100	416,100								
SUPPLEMENTAL DATA																			
Alt Prcl ID 58 220 10C OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 324-220-2				ZONE 2 ZONE 2 % WARD		WARD 6													
				Assoc Pid#								Total	1,005,700	1,005,700					
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	VII	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
UNION AVENUE HOLDINGS LLC IRWIN JAMES R & SONS INC IRWIN CORPORATION				3555 0827	03-02-2023	U	I	650,000	33	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
				0984 0116	12-31-1986	U	I	0		2024	3840	416,100	2023	3840	298,700	2022	3840	291,100	
				0917 0580	09-04-1985	U	V	0			3840	574,900		3840	438,200	3840	383,500		
				0775 0817	08-06-1979	U	I	0			3840	14,700		3840	13,800	3840	15,400		
										Total	1,005,700		Total	750,700		Total	690,000		
EXEMPTIONS								OTHER ASSESSMENTS										This signature acknowledges a visit by a Data Collector or Assessor	
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int							
						</td													

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	48	Warehouse								
Model	94	Commercial								
Grade	02	Below Average								
Stories:	1									
Occupancy	1.00									
Exterior Wall 1	13	Tex 111								
Exterior Wall 2	27	Pre-finish Metl								
Roof Structure	03	Gable/Hip								
Roof Cover	02	Rolled Compos								
Interior Wall 1	05	Drywall/Sheet								
Interior Wall 2										
Interior Floor 1	03	Concr-Finished								
Interior Floor 2										
Heating Fuel	02	Oil								
Heating Type	04	Forced Air-Duc								
AC Type	01	None								
Bldg Use	3841	MARINAS MDL-96								
Total Rooms										
Total Bedrms	00									
Total Baths	05									
Heat/AC	00	NONE								
Frame Type	02	WOOD FRAME								
Baths/Plumbing	02	AVERAGE								
Ceiling/Wall	01	SUSP-CEIL ONLY								
Rooms/Prtns	02	AVERAGE								
Wall Height	14.00									
% Comm Wall	0.00									
1st Floor Use:	3841									
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,191	2,191	2,191	29.46	64,540
	Ttl Gross Liv / Lease Area	2,191	2,191	2,191		64,540



RECEIVED  
FEB 28 2025

## **2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

### **ONE APPLICATION FOR EACH PROPERTY APPEALED**

Upon completion of this form return to:

ASSESSOR'S OFFICE  
LACONIA, NH

**City of Laconia/Assessors**  
**45 Beacon St. East**  
**Laconia, NH 03246**

Date: 2/19/25

#### **SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name: UNION AVENUE HOLDINGS LLC

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com  
Telephone No: (Cell): \_\_\_\_\_ (Home): \_\_\_\_\_

\*If 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 municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

#### **SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)**

Name(s): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (Cell): \_\_\_\_\_

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

For the property on which the abatement is sought, please fill in the following:

Map: 324 Block: 220 Lot: 2 Tax Account #: 2439

2024 Assessed Valuation: \$ 1,005,700

Property Location:  
Union Ave

#### **CODE OF THE CITY OF LACONIA** **CHAPTER 215, ARTICLE 1 § 215-1**

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment
324/220/3.038	1198 Union Ave #1-38	Boatslip	\$60,000
327/220/3	Union Ave	Vacant Land	\$545,700
327/220/4	Union Ave	Vacant Land	\$48,000

#### **SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all 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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

**NOTE:** If you have an appraisal or other documentation, please submit it with this application.

2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Please see attached

#### **SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 324/220/2      Appeal Year Market Value \$ 694,370

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

#### **SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<b>Map/Block/Lot</b> Please see attached	<b>Property Address</b>	<b>Sale Price</b>	<b>Date of Sale</b>	<b>Assessment</b>	<b>Rent(s)</b>

#### **SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application**. By signing below, the Party(ies) certifies and swear(s) 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.

**Signature of Property Owner(s) and Representatives**

Date: 4/24/25

X \_\_\_\_\_  
(Signature)   
UNION AVENUE HOLDINGS LLC, by Doug Epperson - Manager

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

#### **SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)**

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: 4/28/25

X   
(Representative's Signature)

---

#### **SECTION J. Disposition of Application\* (CITY USE ONLY)**

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: **Granted** \_\_\_\_\_ **Revised Assessment \$** \_\_\_\_\_

**Denied** \_\_\_\_\_

**Date** \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_  
\_\_\_\_\_

**Union Avenue Holdings LLC**  
**Map 324, Block 220, Lot 2**  
**Map 327, Block 220, Lot 3**  
**Map 327, Block 200, Lot 4**

## **SECTIONS E, F & G**

### Lot 2

The factual information on the tax assessment card is incorrect. The three boat storage buildings were constructed circa 1920 and 1940 and have reached the end of their economic lives. According to *Marshall & Swift Valuation Service*, the economic life of an average boat storage building is 25 years. The effective age is more than 26 years; therefore, according to *Marshall & Swift* the correct amount of depreciation should be 80%, not 40% as reflected on the tax assessment cards. The following is a summary of the correct depreciation.

	<b>RCN</b>	<b>Physical</b>	<b>Functional</b>	<b>RCNLD</b>
Building #1	\$747,568	80%	10%	\$74,757
Building #2	\$747,568	80%	10%	\$74,757
Building #3	\$747,568	80%	10%	\$74,757

The following is a summary of the correct assessment for the property.

Appraised Bldg. Value	\$224,270
Appraised Xf	\$5,400
Appraised Ob	\$14,700
Appraised Land Value	<u>\$450,000</u>
Correct Assessment	\$694,370

The correct assessment of \$694,370 is further supported by the sale of the property in March 2023 for \$650,000.

### Lot 3

The assessment of the vacant 0.50 acre land parcel is not supported by sale data. There is a right of way that crosses through the parcel rendering its development potential limited at best. Additionally, this lot is largely inaccessible from the street and in the drinking water protection area. The waterfront setback requirements further limit buildability. By applying a 0.2 condition factor, the correct assessed value calculates to \$109,140.

### Lot 4

This parcel is 16' x 182' and is not developable. The condition factor is inadequate as this parcel has little to no value. The correct condition factor should be 0.10 and the correct assessment calculates to \$4,800.

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Union Avenue Holdings, LLC**

#### **Map 324, Block 220, Lot 2 – Assessed Value \$1,005,700**

The taxpayer cites as the primary rationale for the abatement the amount of physical depreciation attributed to each improved area of Map 324, Block 220, Lot 2 (Spinaker Cove Condominium unit C-1). This unit is comprised of 40,078 square feet of exclusive use land that has 314 feet of frontage on Paugus Bay of Lake Winnipesaukee. In addition to this exclusive use land, the unit has rights of access, rights to use common areas of the Spinaker Cove Condominium, exclusive use of a defined condominium dock space (unit 1-38). From there are four additional boat docks that extend into the lake from the exclusive use area that appear to be limited to the use of unit c-1.

The unit is improved with a building that totals 32,788 square feet of area that is primarily used as boat storage and repair areas. The age of this building ranges from 70 to 100 or so years. The overall condition of the building is average for the age.

The significance of value for the building associated with unit C-1 is not the depreciated condition or cost: it is the impact that its physical presence has on the highest and best use of the property. The shoreline protection act provides for the re-use of a building's footprint when it lies within the protected area of the shore. That is a substantial amount of area that will impact the proximity of any adaptation of the unit to a higher intensity use.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of additional boat slips.

The sale of the property for \$650,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

#### **Map 327, Block 220, Lot 3 - Assessed Value \$545,700**

This is a vacant parcel directly adjacent to Map 324, Block 220, Lot 2 that contains 21,780 sf of land that has a total of 423 feet of frontage on Paugus Bay. Access through existing rights of way that include licensed use of the State of NH railroad right of way. Other access to the lot is through existing 16' rights of way that lead directly to Union Avenue.

The land area and additional frontage are critical in any redevelopment of these parcels and have an extensive impact on value.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of boat slips.

The sale of the property for \$45,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

**Map 327, Block 220, Lot 4 - Assessed Value \$48,000**

This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

The sale of the property for \$5,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

**Recommendation**

If the properties had been typically exposed to the market the fairly recent sale might have been some indication of their market value(s). There is no information provided that claims or indicates that the property was ever exposed to the open market. The buyer and the seller are owners of extensive properties in the lower Paugus Bay and Lakeport area and may have been aware of the property's availability directly from the owner.

It is recommended that the total value of these three parcels of \$1,599,400 be sustained, and that no abatement should be granted.

BAY

## PAUGUS BAY

324/220/2

327/220/3

327/220/4

Property Location UNION AV  
Vision ID 2171

Account # 749

Map ID 327/ 220/ 3 /

Bldg # 1

Bldg Name  
Sec # 1 of 1  
Card # 1 of 1

State Use 3920  
Print Date 03-13-2025 11:19:46

CURRENT OWNER				TOPO		UTILITIES		STRT/ ROAD		LOCATION		CURRENT ASSESSMENT				<div style="border: 1px solid black; padding: 5px; display: inline-block;">           1501             LACONIA, NH   <b>VISION</b> </div>														
UNION AVENUE HOLDINGS LLC  PO BOX 6720  LACONIA NH 03247				4	Rolling					1	None	Description	Code	Appraised	Assessed															
										COM LAND	3920	545,700	545,700																	
				<b>SUPPLEMENTAL DATA</b>																										
				Alt Prcl ID 58 220 8B OWNOCC N  REVIEW ZONE 1 UC ZONE 1 % 100  GIS ID 327-220-3	ZONE 2 ZONE 2 % WARD WARD 6  Assoc Pid#																									
												Total	545,700	545,700																
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)																	
UNION AVENUE HOLDINGS LLC IRWIN JAMES R & SONS INC BROX RAYMOND BROX RAYMOND & BROX FRANK BROX STANLEY B ESTATE				3555	0831	03-02-2023	U	V	45,000	24	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed										
				1684	0558	09-21-2001	Q	I	92,000	00	2024	3920	545,700	2023	3920	140,100	2022	3920	116,800											
				1684	0556	09-06-2001	U	I	0	1																				
				1566	0796	12-23-1999	U	V	13,330	1																				
				0486	0135	06-26-1967	U	V	0																					
														Total	545,700	Total	140,100	Total	116,800											
EXEMPTIONS				OTHER ASSESSMENTS												<div style="border: 1px solid black; padding: 5px; display: inline-block;">           This signature acknowledges a visit by a Data Collector or Assessor         </div>														
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int																		
		Total		0.00																										
ASSESSING NEIGHBORHOOD																														
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>APPRAISED VALUE SUMMARY</b> </div>																					
0001			D																											
NOTES																														
LOT BEHIND PYROFAX GAS NO DOCK WITHOUT CITY+																														
ROW THRU STATE APPROVAL																														
SURVEY IN 12-82																														
R=NO HUMAN CONTACT=																														
CITY WATER SUPPLY																														
BUILDING PERMIT RECORD																														
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	PURPOSE/RESULT												
													06-09-2023	PS	S		10	VACANT LAND												
													10-20-1989	99			99	MMC INFO												
LAND LINE VALUATION SECTION																														
B	Use Code	Description		Zone	LA	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes			Location Adjustmen		Adj Unit P	Land Value									
1	3920	UNDEV-C		UC			21,780	SF	2.51	1.00000	5	1.00	PB3	10.000					1.0000	25.06	545,700									
1	3920	UNDEV-C		UC			423	FF	0.00	1.00000	0	1.00	50	1.700					0.0000	0	0									
Total Card Land Units							0.50	AC	Parcel Total Land Area							0.50				Total Land Value		545,700								

Property Location UNION AV  
Vision ID 2171

Account # 749

Map ID 327/ 220/ 3/ /  
Bldg # 1

Bldg Name  
Sec # 1 of 1

Card # 1 of 1

State Use 3920  
Print Date 03-13-2025 11:19:46

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	94	Outbuildings								
Model	00	Vacant								
Grade:			CONDO DATA							
Stories:			Parcel Id	C	Ownne	0.0				
Occupancy				B	S					
Exterior Wall 1			Adjust Type	Code	Description	Factor%				
Exterior Wall 2			Condo Flr							
Roof Structure:			Condo Unit							
Roof Cover			COST / MARKET VALUATION							
Interior Wall 1			Building Value New		0					
Interior Wall 2			Year Built		0					
Interior Flr 1			Effective Year Built		0					
Interior Flr 2			Depreciation Code							
Heat Fuel			Remodel Rating							
Heat Type:			Year Remodeled							
AC Type:			Depreciation %							
Total Bedrooms			Functional Obsol		0					
Total Bthrms:			External Obsol		0					
Total Half Baths			Trend Factor		1.000					
Total Xtra Fixtrs			Condition							
Total Rooms:			Condition %		0					
Bath Style:			Percent Good							
Kitchen Style:			RCNL		0					
			Dep % Ovr							
			Dep Ovr Comment							
			Misc Imp Ovr							
			Misc Imp Ovr Comment							
			Cost to Cure Ovr							
			Cost to Cure Ovr Comment							
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value			
Ttl Gross Liv / Lease Area			0	0	0		0			

No Sketch

06/09/2023

RECEIVED

31  
B

## **2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

REC'D 2/8/2025

RECEIVED  
LESSOR'S OFFICE  
LACONIA, NH

**City of Laconia/Assessors**  
**45 Beacon St. East**  
**Laconia, NH 03246**

Date: 2/19/25

### **SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name: UNION AVENUE HOLDINGS LLC

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com  
Telephone No: (Cell): \_\_\_\_\_ (Home): \_\_\_\_\_

\*If 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 municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

### **SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)**

Name(s): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (Cell): \_\_\_\_\_

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

For the property on which the abatement is sought, please fill in the following:

Map: 327 Block: 220 Lot: 3 Tax Account #: 2171 749

2024 Assessed Valuation: \$ 545,700

**Property Location:**  
Union Ave

### **CODE OF THE CITY OF LACONIA** **CHAPTER 215. ARTICLE 1 § 215-1**

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment
324/220/2	Union Ave	Warehouse/Marina	\$1,005,700
324/220/3.038	1198 Union Ave #1-38	Boatslip	\$60,000
327/220/4	Union Ave	Vacant Land	\$48,000

#### **SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all 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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

**NOTE:** If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Please see attached

---

---

---

---

#### **SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 327/220/3      Appeal Year Market Value \$ 109,140

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

#### **SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<b>Map/Block/Lot</b>	<b>Property Address</b>	<b>Sale Price</b>	<b>Date of Sale</b>	<b>Assessment</b>	<b>Rent(s)</b>
<small>Please see attached</small>					

#### **SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application**. By signing below, the Party(ies) certifies and swear(s) 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.

**Signature of Property Owner(s) and Representatives**

Date: 2/24/25

X   
(Signature) UNION AVENUE HOLDINGS LLC, by Doug Epperson - Manager

X   
(Signature)

#### **SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)**

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: 3/38/25

X   
(Representative's Signature)

#### **SECTION J. Disposition of Application\* (CITY USE ONLY)**

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: Granted \_\_\_\_\_ Revised Assessment \$ \_\_\_\_\_

Denied \_\_\_\_\_

Date \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_

**Union Avenue Holdings LLC**  
**Map 324, Block 220, Lot 2**  
**Map 327, Block 220, Lot 3**  
**Map 327, Block 200, Lot 4**

## **SECTIONS E, F & G**

### Lot 2

The factual information on the tax assessment card is incorrect. The three boat storage buildings were constructed circa 1920 and 1940 and have reached the end of their economic lives. According to *Marshall & Swift Valuation Service*, the economic life of an average boat storage building is 25 years. The effective age is more than 26 years; therefore, according to *Marshall & Swift* the correct amount of depreciation should be 80%, not 40% as reflected on the tax assessment cards. The following is a summary of the correct depreciation.

	<b>RCN</b>	<b>Physical</b>	<b>Functional</b>	<b>RCNLD</b>
Building #1	\$747,568	80%	10%	\$74,757
Building #2	\$747,568	80%	10%	\$74,757
Building #3	\$747,568	80%	10%	\$74,757

The following is a summary of the correct assessment for the property.

Appraised Bldg. Value	\$224,270
Appraised Xf	\$5,400
Appraised Ob	\$14,700
Appraised Land Value	<u>\$450,000</u>
Correct Assessment	\$694,370

The correct assessment of \$694,370 is further supported by the sale of the property in March 2023 for \$650,000.

### Lot 3

The assessment of the vacant 0.50 acre land parcel is not supported by sale data. There is a right of way that crosses through the parcel rendering its development potential limited at best. Additionally, this lot is largely inaccessible from the street and in the drinking water protection area. The waterfront setback requirements further limit buildability. By applying a 0.2 condition factor, the correct assessed value calculates to \$109,140.

### Lot 4

This parcel is 16' x 182' and is not developable. The condition factor is inadequate as this parcel has little to no value. The correct condition factor should be 0.10 and the correct assessment calculates to \$4,800.

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Union Avenue Holdings, LLC**

#### **Map 324, Block 220, Lot 2 – Assessed Value \$1,005,700**

The taxpayer cites as the primary rationale for the abatement the amount of physical depreciation attributed to each improved area of Map 324, Block 220, Lot 2 (Spinaker Cove Condominium unit C-1). This unit is comprised of 40,078 square feet of exclusive use land that has 314 feet of frontage on Paugus Bay of Lake Winnipesaukee. In addition to this exclusive use land, the unit has rights of access, rights to use common areas of the Spinaker Cove Condominium, exclusive use of a defined condominium dock space (unit 1-38). From there are four additional boat docks that extend into the lake from the exclusive use area that appear to be limited to the use of unit c-1.

The unit is improved with a building that totals 32,788 square feet of area that is primarily used as boat storage and repair areas. The age of this building ranges from 70 to 100 or so years. The overall condition of the building is average for the age.

The significance of value for the building associated with unit C-1 is not the depreciated condition or cost: it is the impact that its physical presence has on the highest and best use of the property. The shoreline protection act provides for the re-use of a building's footprint when it lies within the protected area of the shore. That is a substantial amount of area that will impact the proximity of any adaptation of the unit to a higher intensity use.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of additional boat slips.

The sale of the property for \$650,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

#### **Map 327, Block 220, Lot 3 - Assessed Value \$545,700**

This is a vacant parcel directly adjacent to Map 324, Block 220, Lot 2 that contains 21,780 sf of land that has a total of 423 feet of frontage on Paugus Bay. Access through existing rights of way that include licensed use of the State of NH railroad right of way. Other access to the lot is through existing 16' rights of way that lead directly to Union Avenue.

The land area and additional frontage are critical in any redevelopment of these parcels and have an extensive impact on value.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of boat slips.

The sale of the property for \$45,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

**Map 327, Block 220, Lot 4 - Assessed Value \$48,000**

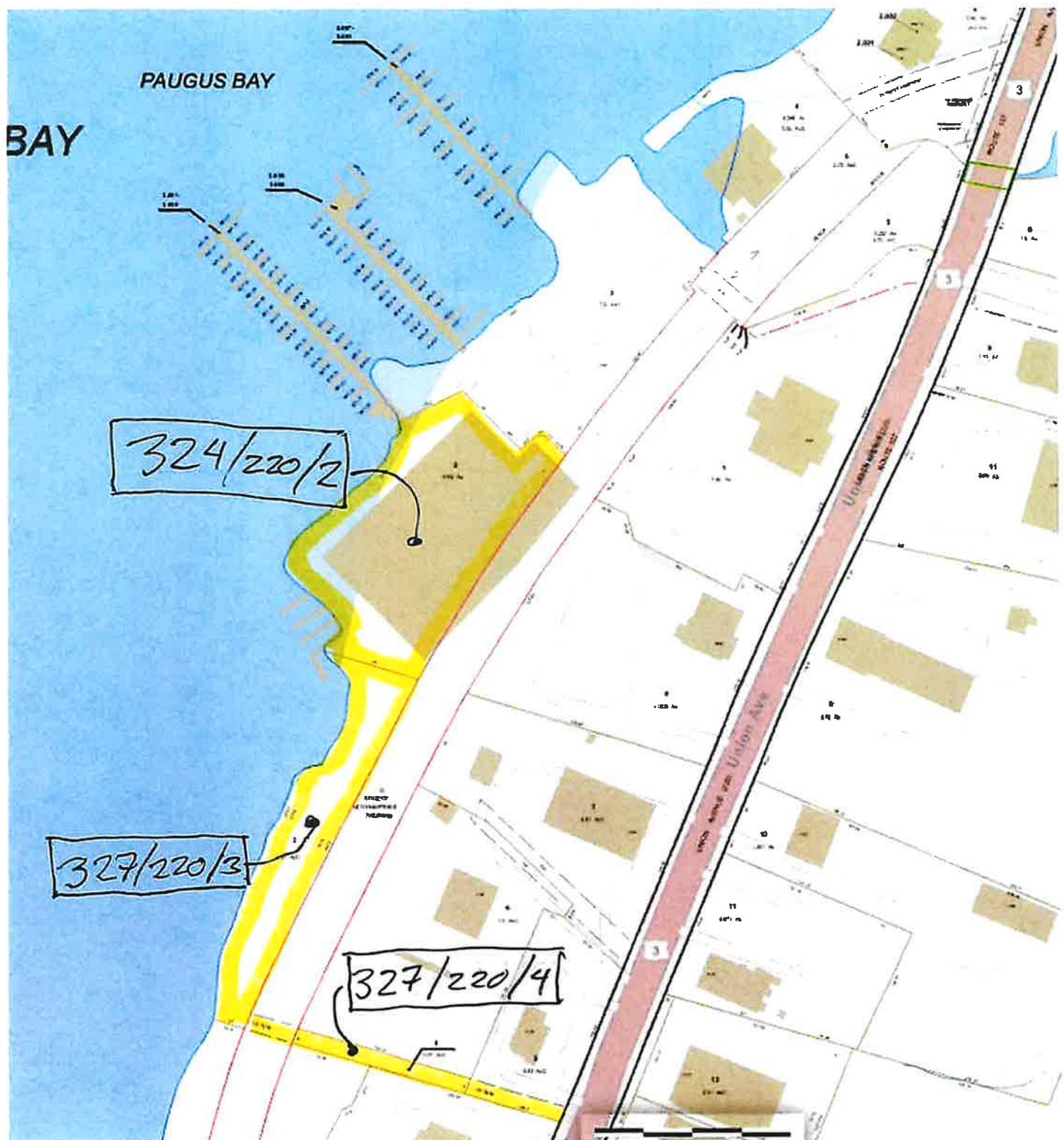
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

The sale of the property for \$5,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

**Recommendation**

If the properties had been typically exposed to the market the fairly recent sale might have been some indication of their market value(s). There is no information provided that claims or indicates that the property was ever exposed to the open market. The buyer and the seller are owners of extensive properties in the lower Paugus Bay and Lakeport area and may have been aware of the property's availability directly from the owner.

It is recommended that the total value of these three parcels of \$1,599,400 be sustained, and that no abatement should be granted.



Property Location UNION AV  
Vision ID 105207

Account # 12059

Map ID 327/220/4/

Bldg # 1

Bldg Name  
Sec # 1 of 1

Card # 1 of 1

State Use 3920  
Print Date 03-13-2025 11:17:45

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>				
UNION AVENUE HOLDINGS LLC  PO BOX 6720  LACONIA NH 03247				1	Level	0	Undefined	1	Paved	4	Medium	Description COM LAND		Code 3920	Appraised 48,000		Assessed 48,000			
				SUPPLEMENTAL DATA																
				Alt Prcl ID OWNOCC N	12059	ZONE 2		ZONE 2 %		WARD		WARD 6								
				REVIEW ZONE 1 UC ZONE 1 % 100	GIS ID 327-220-4	Assoc Pid#														
										Total 48,000		48,000								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)							
UNION AVENUE HOLDINGS LLC IRWIN JAMES R & SONS INC				3555	0839	03-02-2023		U	V	5,000	24	Year 2024	Code 3920	Assessed 48,000	Year 2023	Code 3920	Assessed 41,100	Year 2022	Code 3920	Assessed 34,300
				1684	0558	09-21-2001		U	I	0	40									
										Total 48,000		Total 41,100		Total 34,300						
EXEMPTIONS				OTHER ASSESSMENTS								This signature acknowledges a visit by a Data Collector or Assessor								
Year	Code	Description		Amount		Code	Description		Number	Amount										Comm Int
				Total 0.00																
ASSESSING NEIGHBORHOOD																				
Nbhd 0001	Nbhd Name		Cyclical Group		TIF District		ID Code													
NOTES																				
VACANT LAND 16' X 182' LOT CONNECTS TO ROW OVER 327-220-5 AND RR TO GET TO LOT 327-220-3																				
ACCESS																				
BUILDING PERMIT RECORD												VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments			Date 06-12-2023	Id PS	Type S	Is	Cd 10	Purpost/Result VACANT LAND			
LAND LINE VALUATION SECTION																				
B	Use Code	Description		Zone	LA	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen	Adj Unit P	Land Value	
1	3920	UNDEV-C		UC			2,912	SF	10.98	1.00000	5	0.50	UNIO	3.000	SIZE			1.0000	16.47	48,000
Total Card Land Units				0.07	AC	Parcel Total Land Area				0.07							Total Land Value	48,000		

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)								
Element	Cd	Description	Element	Cd	Description						
Style:	99	Vacant Land									
Model	00	Vacant									
Grade:			CONDO DATA								
Stories:			Parcel Id	C	Ownne						
Occupancy				B	S						
Exterior Wall 1			Adjust Type	Code	Description	Factor%					
Exterior Wall 2			Condo Flr								
Roof Structure:			Condo Unit								
Roof Cover			COST / MARKET VALUATION								
Interior Wall 1			Building Value New								
Interior Wall 2			Year Built			0					
Interior Flr 1			Effective Year Built								
Interior Flr 2			Depreciation Code								
Heat Fuel			Remodel Rating								
Heat Type:			Year Remodeled								
AC Type:			Depreciation %								
Total Bedrooms			Functional Obsol								
Total Bthrms:			External Obsol								
Total Half Baths			Trend Factor			1.000					
Total Xtra Fixtrs			Condition								
Total Rooms:			Condition %								
Bath Style:			Percent Good								
Kitchen Style:			RCNL								
			Dep % Ovr								
			Dep Ovr Comment								
			Misc Imp Ovr								
			Misc Imp Ovr Comment								
			Cost to Cure Ovr								
			Cost to Cure Ovr Comment								
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)											
Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value	
BUILDING SUB-AREA SUMMARY SECTION											
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value				
Ttl Gross Liv / Lease Area			0	0	0		0				
											
06/12/2023											

## 2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

### ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

City of Laconia/Assessors  
45 Beacon St. East  
Laconia, NH 03246

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 2/19/25

#### SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name: UNION AVENUE HOLDINGS LLC

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com  
Telephone No: (Cell): (Home):

\*If 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 municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

#### SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)

Name(s): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (Cell):

#### SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 327 Block: 220 Lot: 4 Tax Account #: 105207 12059

2024 Assessed Valuation: \$ 48,000

Property Location:  
Union Ave

#### CODE OF THE CITY OF LACONIA CHAPTER 215, ARTICLE I § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
324/220/2	Union Ave	Warehouse/Marina	\$1,005,700
324/220/3.038	1198 Union Ave #1-38	Boatslip	\$60,000
327/220/3	Union Ave	Vacant Land	\$545,700

#### **SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all 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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

**NOTE:** If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Please see attached

#### **SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 327/220/4 Appeal Year Market Value \$4,800

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$\_\_\_\_\_

#### **SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<b><u>Map/Block/Lot</u></b> Please see attached	<b><u>Property Address</u></b>	<b><u>Sale Price</u></b>	<b><u>Date of Sale</u></b>	<b><u>Assessment</u></b>	<b><u>Rent(s)</u></b>

#### **SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application**. By signing below, the Party(ies) certifies and swear(s) 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.

**Signature of Property Owner(s) and Representatives**

Date: 2/29/25

D. Epperson  
X \_\_\_\_\_  
(Signature) UNION AVENUE HOLDINGS LLC, by Doug Epperson - Manager

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

#### **SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)**

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: 3/18/25

K. W. Epperson  
X \_\_\_\_\_  
(Representative's Signature)

#### **SECTION J. Disposition of Application\* (CITY USE ONLY)**

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: **Granted** \_\_\_\_\_ **Revised Assessment \$** \_\_\_\_\_

**Denied** \_\_\_\_\_

**Date** \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_

**Union Avenue Holdings LLC**

**Map 324, Block 220, Lot 2**

**Map 327, Block 220, Lot 3**

**Map 327, Block 200, Lot 4**

**SECTIONS E, F & G**

Lot 2

The factual information on the tax assessment card is incorrect. The three boat storage buildings were constructed circa 1920 and 1940 and have reached the end of their economic lives. According to *Marshall & Swift Valuation Service*, the economic life of an average boat storage building is 25 years. The effective age is more than 26 years; therefore, according to *Marshall & Swift* the correct amount of depreciation should be 80%, not 40% as reflected on the tax assessment cards. The following is a summary of the correct depreciation.

	<b>RCN</b>	<b>Physical</b>	<b>Functional</b>	<b>RCNLD</b>
Building #1	\$747,568	80%	10%	\$74,757
Building #2	\$747,568	80%	10%	\$74,757
Building #3	\$747,568	80%	10%	\$74,757

The following is a summary of the correct assessment for the property.

Appraised Bldg. Value	\$224,270
Appraised Xf	\$5,400
Appraised Ob	\$14,700
Appraised Land Value	<u>\$450,000</u>
Correct Assessment	\$694,370

The correct assessment of \$694,370 is further supported by the sale of the property in March 2023 for \$650,000.

Lot 3

The assessment of the vacant 0.50 acre land parcel is not supported by sale data. There is a right of way that crosses through the parcel rendering its development potential limited at best. Additionally, this lot is largely inaccessible from the street and in the drinking water protection area. The waterfront setback requirements further limit buildability. By applying a 0.2 condition factor, the correct assessed value calculates to \$109,140.

Lot 4

This parcel is 16' x 182' and is not developable. The condition factor is inadequate as this parcel has little to no value. The correct condition factor should be 0.10 and the correct assessment calculates to \$4,800.

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 441 Block 233 Lot 2 – Mills Industries Inc.**

The property owner filed an application for abatement for 2024 based on incorrect overall condition and needed repairs to the building and property. The property is an improved 1.61 acre parcel of land and industrial building located at 167 Water St. It is improved with a single story light industrial building with 24,960 square feet. The 2024 total assessed value was \$989,500.

After reviewing the various quotes for repairs of the building provided by the property owner, an inspection was completed by Emily Goldstein on 3/31/2025. The building itself was built in 1975 and has undergone some changes from its original use as a cold storage facility to its current use a light industrial/manufacturing facility. During some of these changes, it appears as though the quality of improvements have left areas of the building vulnerable to additional depreciation beyond what is typical for its age. The repairs indicated by the owner to be necessary are a new roof in multiple phases, sewer repairs, and exterior repairs. The current listed overall condition of the building is Average. It is unclear when the last interior inspection of the building was completed prior to the abatement application. During the inspection, the deterioration of the roof was apparent as the ceiling was rusted through, including some areas where there is regular water accumulation in trash barrels and places that mold has grown from moisture from the roof and the exterior wall. Overall, the building is in Fair condition for its age given the amount of work that is required after some level of deferred maintenance, and it is appropriate to add an additional physical condition of 5% for the accumulated damage that this has brought. Making these changes reduced the value from \$989,500 to \$876,200.

It is recommended that the abatement request be granted for the 2024 tax year, abating \$113,300.



RECEIVED

FEB 11 2025

## 2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

### ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

PSSSESSOR'S OFFICE  
LACONIA, NH

**City of Laconia/Assessors**  
45 Beacon St. East  
Laconia, NH 03246

Date: 000010/20

#### **SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name: Mills IndustriesMailing Address: 167 Water St Laconia Email address: mw.mills@millsind.com  
Telephone No: (Cell): 603-357-6641 (Home): 603-526-4217

\*If 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 municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

#### **SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address(es): \_\_\_\_\_

Telephone Number(s): (Work): \_\_\_\_\_ (Cell): \_\_\_\_\_

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

For the property on which the abatement is sought, please fill in the following:

Map: 441 Block: 233 Lot: 24 Tax Account #: 33062024 Assessed Valuation: \$ 989,5000Property Location: 167 Water St Laconia

**CODE OF THE CITY OF LACONIA**  
**CHAPTER 215, ARTICLE 1 § 215-1**

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

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

#### **SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all 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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

**NOTE:** If you have an appraisal or other documentation, please submit it with this application.

2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

*See attached building repair summary*

#### **SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 441/233/24 Appeal Year Market Value \$ \$410,000

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

#### **SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

#### **SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application**. By signing below, the Party(ies) certifies and swear(s) 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.

**Signature of Property Owner(s) and Representatives**

Date: 2/11/25

X Michael Mills  
(Signature)

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

#### **SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)**

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: \_\_\_\_\_ X \_\_\_\_\_  
(Representative's Signature)

---

#### **SECTION J. Disposition of Application\* (CITY USE ONLY)**

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: Granted \_\_\_\_\_ Revised Assessment \$ \_\_\_\_\_

Denied \_\_\_\_\_

Date \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_

FILING DEADLINE FOR 2024  
LOCAL APPEAL: MARCH 1, 2025  
BOARD OF TAX & LAND APPEALS/  
SUPERIOR COURT: ON OR BEFORE  
SEPTEMBER 1, 2025

**CITY OF LACONIA**  
**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION**  
**TAX YEAR 2024**

\*\*\*\*\* PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM\*\*\*\*\*

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

**DEADLINES:** The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

**Step One:** Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

**Step Two:** Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

**Step Three:** Taxpayer may file an appeal **either** at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. **No earlier than:** a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. **No later than** September 1 following the notice of tax.

**FORM COMPLETION GUIDELINES:**

1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**

Property Location 167 WATER ST  
Vision ID 4170

Account # 3306

Map ID 441/233/24/

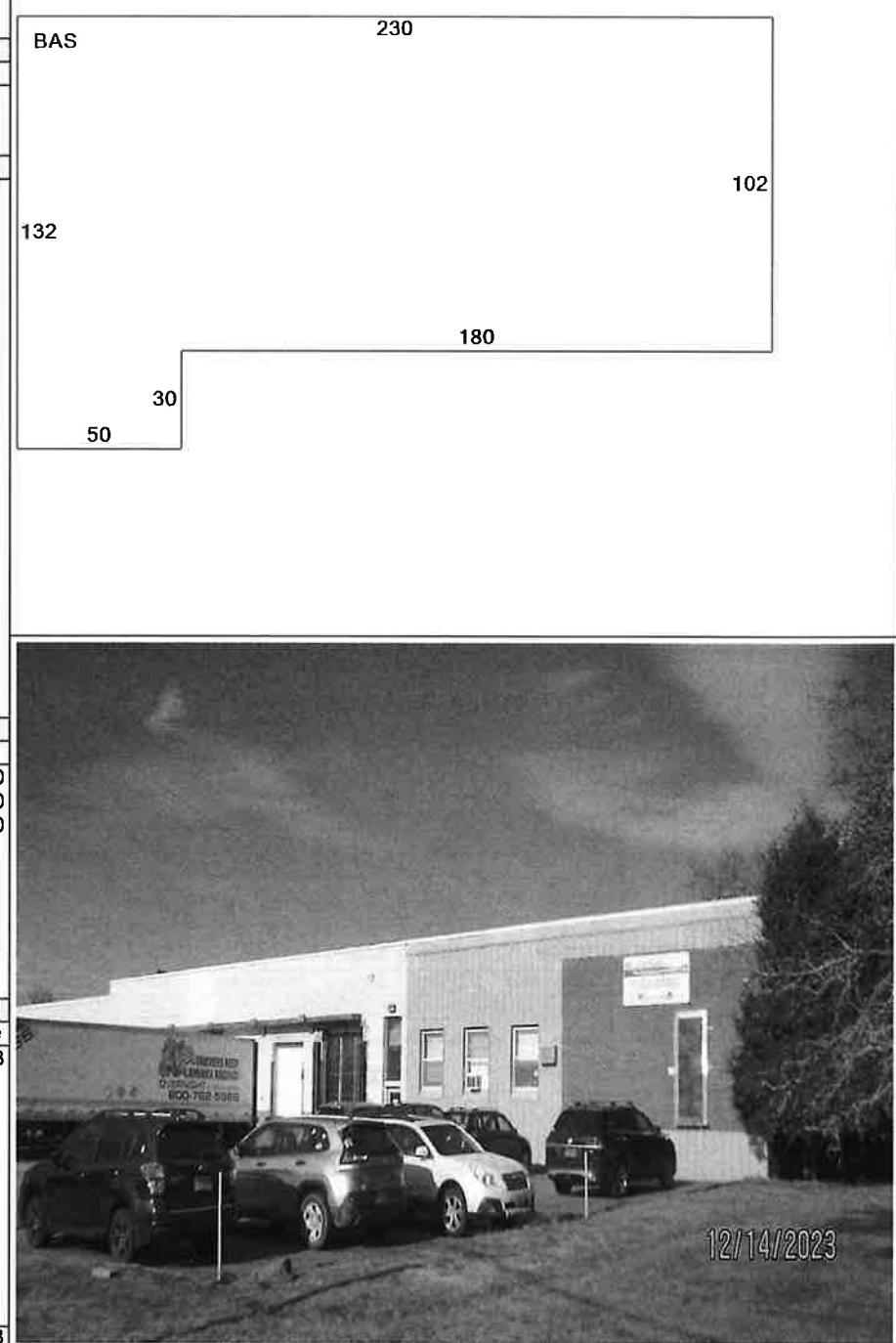
Bldg # 1

Bldg Name  
Sec # 1 of 1  
Card # 1 of 1

State Use 4000  
Print Date 02-24-2025 11:40:17

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				<div style="border: 1px solid black; padding: 5px; display: inline-block;">           1501             LACONIA, NH   <b>VISION</b> </div>																			
MILLS INDUSTRIES INC				1 Level	1 All Public	1 Paved	4 Medium					Description	Code	Appraised	Assessed																				
												INDUSTR.	4000	830,200	830,200																				
167 WATER ST				<b>SUPPLEMENTAL DATA</b>				ZONE 2 ZONE 2 % WARD WARD 4				IND LAND	4000	136,800	136,800																				
				Alt Prcl ID	132 233 10A	OWNOCC	Y					INDUSTR.	4000	22,500	22,500																				
LACONIA NH 03246				REVIEW																															
				ZONE 1	UC	ZONE 1 %	100																												
				GIS ID	441-233-24	Assoc Pid#						Total	989,500	989,500	989,500																				
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	VII	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)																								
MILLS INDUSTRIES INC LACONIA IND DEV CORP				0928 0645	0576 0285	12-31-1985 12-06-1974	U I	0 0		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed																	
										2024	4000	830,200	2023	4000	463,300	2022	4000	462,800																	
											4000	136,800		4000	108,700	4000	108,700																		
											4000	22,500		4000	22,500	4000	22,500																		
										Total	989,500	Total	594,500	Total	594,000																				
EXEMPTIONS						OTHER ASSESSMENTS												This signature acknowledges a visit by a Data Collector or Assessor																	
Year	Code	Description			Amount	Code	Description		Number	Amount		Comm Int																							
					Total	0.00																													
ASSESSING NEIGHBORHOOD																																			
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																											
0001				C		TIF																													
NOTES																																			
MILLS INDUSTRIES																																			
TENT=NV																																			
BUILDING PERMIT RECORD																																			
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result																			
2023-00093	03-08-2023	16	COM BUILD		16,000		100		WIDEN OVERHEAD DOOR O 12X13 STORAGE TENT		12-14-2023	PS	B	15	PERMIT VISIT																				
2020-00429	10-28-2020	00	Undefined		500		100				04-05-2021	TB	B	30	EXTERIOR INSPECTION																				
											07-13-2016	DG		16	FIELDREV CHG																				
											06-16-2010	JW		32	COM FIELD REVIEW																				
											07-13-1987	99		99	MMC INFO																				
LAND LINE VALUATION SECTION																																			
B	Use Code	Description		Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes		Location Adjustme		Adj Unit Pric	Land Value																
1	4000	FACTORY MDL-		UC			70,132	SF	1.30	1.00000	5	1.00	COM	1.500			0	1.95	136,800																
Total Card Land Units						1.61	AC	Parcel Total Land Area: 1.61										Total Land Value																	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	40	Light Indust								
Model	96	Industrial								
Grade	03	Average								
Stories:	1									
Occupancy	1.00									
Exterior Wall 1	15	Concr/Cinder								
Exterior Wall 2	19	Brick Veneer								
Roof Structure	01	Flat								
Roof Cover	04	Tar & Gravel								
Interior Wall 1	01	Minim/Masonry								
Interior Wall 2										
Interior Floor 1	03	Concr-Finished								
Interior Floor 2										
Heating Fuel	03	Gas								
Heating Type	03	Hot Air-no Duc								
AC Type	01	None								
Bldg Use	4000	FACTORY MDL-96								
Total Rooms										
Total Bedrms	00									
Total Baths	2									
Heat/AC	00	NONE								
Frame Type	05	STEEL								
Baths/Plumbing	02	AVERAGE								
Ceiling/Wall	03	SUS-CEIL/MN WL								
Rooms/Prtns	02	AVERAGE								
Wall Height	14.00									
% Conn Wall	0.00									
1st Floor Use:	4000									
<b>OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)</b>										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
LDL2	W/MAN FLIP O	B	2	1100.00	1987		66.00		0	1,500
PAV1	PAVING-ASPH	L	18,000	2.50	1975	A	50		0	22,500
SPR3	DRY	B	24,960	3.50	1987		66.00		0	57,700
<b>BUILDING SUB-AREA SUMMARY SECTION</b>										
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value			
BAS	First Floor		24,960	24,960	24,960	46.80	1,168,128			
Ttl Gross Liv / Lease Area			24,960	24,960	24,960		1,168,128			



## BUILDING REPAIR SUMMARY

2/11/2025

Project	Description	Est. Cost
<b>1) ROOF REPAIR</b>		
MELANSONS	ROOF REPLACEMENT PHASE 1	\$260,000.00
	ROOF REPLACEMENT PHASE 2	\$261,000.00
	ROOF HATCH	\$1,950.00
	<i>SEE MELANSON QOUTE NOTE #1 FOR POSSIBLE ADDITIONAL COST OF REPLACING ROOF DECKING</i>	
BRITTAIN PLUMBING	INSIDE DRAINAGE FROM ROOF TO START OF OUTSIDE DRAINAGE BELOW	\$19,260.00
LYMAN	OUTSIDE DRAINAGE FROM ROOF TO CONTECT WITH ABOVE WORK. DIG TRENCH THRU PARKING LOT FOR DRAINAGE GOING CITY STORM WATER RUNOFF.	\$39,600.00
<b>2)SEWER REPAIR</b>		
ROWELL	SEWER LINE REHAB EAST SIDE BATHROOM	\$8,010.00
	SEWER LINE REHAB MANHOLE TO CITY MAINLINE	\$14,128.00
<b>3)BLOCK WALL REPAIR</b>		
GAGNE	REPAIR CRACKS IN EXTERIOR BLOCK WALL. GRIND OUT OLD MORTAR JOINTS AND REPOINT WITH NEW MORTAR	\$48,000.00
		<hr/> \$697,647.00

**P.R. GAGNE MASONRY  
PAUL GAGNE  
19 COFRAN AVE  
NORTHFIELD, NH 03276  
(603)286-7661**

January 30, 2025

Mills Industries, Inc.  
167 Water St  
Laconia, NH 03246

**PROPOSAL**

For work to be done on block work on outside of building

Scope of work will consist of:

Renting a manlift for repair of block work

Grinding out mortar joints only where joints are exposed on block work

Regrouting joints with new mortar

Areas of work to be done are according to photos provided

No work will be done behind trailers facing Body Cote building

No work done on front of building

All work will be done in warm weather

Block work repaired will be painted or have seal coat applied by others if needed, with materials being provided by others

**Continued**

**P.R. GAGNE MASONRY  
PAUL GAGNE  
19 COFRAN AVE  
NORTHFIELD, NH 03276  
(603)286-7661**

Mills Industries, Inc.  
167 Water St  
Laconia, NH 03246

**PROPOSAL**

**Charges for labor and materials-\$48,000.00 (forty-eight thousand dollars)**

First payment of \$12,000.00 (twelve thousand dollars) will be due before work starts

Second payment of \$5200.00 (five thousand two hundred dollars) will be due after 1 weeks is completed

Third payment of \$5200.00 (five thousand two hundred dollars) will be after 2 weeks work is completed

Fourth payment of \$5200.00 (five thousand two hundred dollars) will be due after 3 weeks work is completed

Fifth payment of \$5200.00 (five thousand two hundred dollars) will be due after 4 weeks work is completed

Sixth payment of \$5200.00 (five thousand two hundred dollars) will be due after 5 weeks work is completed

Seventh payment of \$5200.00 (five thousand two hundred dollars) will be due after 6 weeks of work is completed

Final payment of \$4800.00 (four thousand eight hundred dollars) will be due upon completion of work

**Any changes to above Proposal**

**May change the final cost**

**Above price is guaranteed for 30 days**



January 6, 2025

Mills Industries  
167 Water Street  
Laconia, NH 03246

ATTENTION: Mr. Mike Mills

REFERENCE: Phase 1 and 2 @ Mills Industries, Laconia, NH

Dear Mr. Mills:

We are pleased to offer the following general specifications for re-roofing the above-referenced locations:

### Re-roofing Scope of Work:

Phase 1- Approximately 11,500 square feet

Phase 2- Approximately 12,600 square feet

1. The existing TPO and asphalt roofing systems would be removed down to the existing steel roof deck. The exposed roof deck would be inspected for any damaged or deteriorated sections. If any replacement is necessary, it would be replaced at a cost of \$15.00 per square foot and is not included in the below-quoted price.
2. Install new KD wood blocking at the roof perimeter matching the height of the new insulation, as required.
3. The prepared roof deck would be covered with two (2) layers of 2.5" polyisocyanurate insulation (approximate R-30) with  $\frac{1}{4}$ " per foot tapered polyisocyanurate insulation mechanically attached for a combined total average of R-50.
4. The insulation would be covered with a single ply of new .060 EPDM membrane roof system as manufactured by Firestone. The roof would be adhered per the manufacturer specifications.
5. New custom fabricated .040 aluminum drip edge metal would be installed around the perimeter of the roof (color to be selected by others).



## VERMONT ROOFING COMPANY

118 Spruce St • Rutland, VT 05702 1325 Harwood Hill • Bennington, VT 05201  
(802) 775-4386 (802) 442-2899



A. C. HATHORNE COMPANY  
252 Avenue C, Williston, VT 05495  
(802) 862-6473



the **Melanson** company  
353 West Street • PO Box 523 • Keene, NH 03431  
(603) 352-4232

6. Provide and install one new Bilco S-20 Roof Hatch, flashed per manufacturers specification (on
7. Phase 1 only).
8. The existing roof top penetrations and abutting walls would be properly flashed with new membrane and terminated, as required.
9. Upon completion and inspection of the new system, a manufacturer's standard twenty (20) year, 55 MPH labor and material and our two (2) year commercial warranties would be issued.

Phase 1: The estimated cost to perform the work outlined above would be Two Hundred Sixty Thousand Dollars (\$260,000.00).

Phase 2: The estimated cost to perform the work outlined above would be Two Hundred Sixty-one Thousand Dollars (\$261,000.00).

Combined Price: The estimated cost to perform the work outlined, if performed at the same time, would be Five Hundred Eleven Thousand Dollars (\$511,000.00).

Alternates:

- A. Time and material rates for any unforeseen/additional work:

Labor: \$85.00 per man hour  
Material: Cost plus 20%  
Trucks: \$150.00 per trip, if required

- B. Add the sum of \$1,950.00 to provide and install a new SRC Hatch Rail System, per attached.

Please note the following conditions/stipulations to the above quoted work:

- I. Our proposal is based on the premise that we would be given free access to a work area large enough to encompass our trucks, dumpsters, miscellaneous equipment and materials. All other vehicular and pedestrian traffic would be restricted from this area during the re-roofing process.
- II. We have found that buildings occasionally have mechanical lines (usually electrical) nested into the ribs of a steel deck or tightly against the underside of other decks. This condition can pose a risk for accidental penetration by roof system fasteners. The cost involved in avoiding any line punctures can be excessive, while we would make reasonable attempts to avoid hitting any lines. The cost resulting from accidental penetration would be the responsibility of others.

- III. If there are any pipes or stacks that have been disconnected from below, yet the exterior portion is still extending through the roof, please inform us of their location. Partially dismantled pipes can easily fall through the roof deck hole when loosened during roof demolition. This occurrence can be very dangerous to occupants and the building interior.
- IV. Any existing rooftop equipment, scheduled to remain, which may require mechanical and/or electrical disconnection, removal, disposal, and/or reconnection, due to this re-roofing operation, would be performed by the owner and/or other trades.
- V. It must also be determined by the owner that there are no asbestos containing materials that would be disturbed as a result of this installation. Asbestos could be present in the roof system, fireproofing of the roof deck, pipe coverings, ceiling tiles or existing roof top unit components being removed, etc. Any necessary abatement could result in additional cost.
- VI. The process of roof demolition can sometimes create and disturb debris, causing it to fall through roof deck joints and from the top of framing members. If not protected by a ceiling, interior finishes and contents can be affected. If there appears to be some risk in this particular project we recommend that some form of protection be installed. If you need any assistance with this, please let us know.
- VII. Existing wood blocking would be left in place and re-used. If damage or rot is found, replacement would be done on a time and material basis per the rates above.
- VIII. The roofing industry is currently experiencing price volatility in insulation, membrane related products and metal. Because firm prices cannot be obtained from suppliers, prices could be subject to change.
- IX. The roofing project above includes the required building permit for the project.
- X. Under deck steel bracing for new Bilco hatch, by others.
- XI. All roofing work to be performed during normal business hours, Monday through Friday. Any work stoppages or off hours performed would involve additional cost to the above-quoted price.
- XII. Roof drains furnished and installed by the plumber. We would install clamping rings and strainers after these details are flashed to the newly applied membrane roofing system.

If you have any questions on any of the above, please do not hesitate to contact us.

We carry Workmen's Compensation, Property Damage and Public Liability Insurance.

If you would like to proceed with the work as outlined above, please sign this letter where indicated below and return one copy to our office.

Mr. Mike Mills  
Mills Industries

January 6, 2025

Thank you for giving us the opportunity to quote this project.

Very truly yours,

*The Melanson Company,  
a Tecta America Company, LLC*

*REH*  
Robert E. Hardy  
Vice President – Bow

Accepted by: \_\_\_\_\_

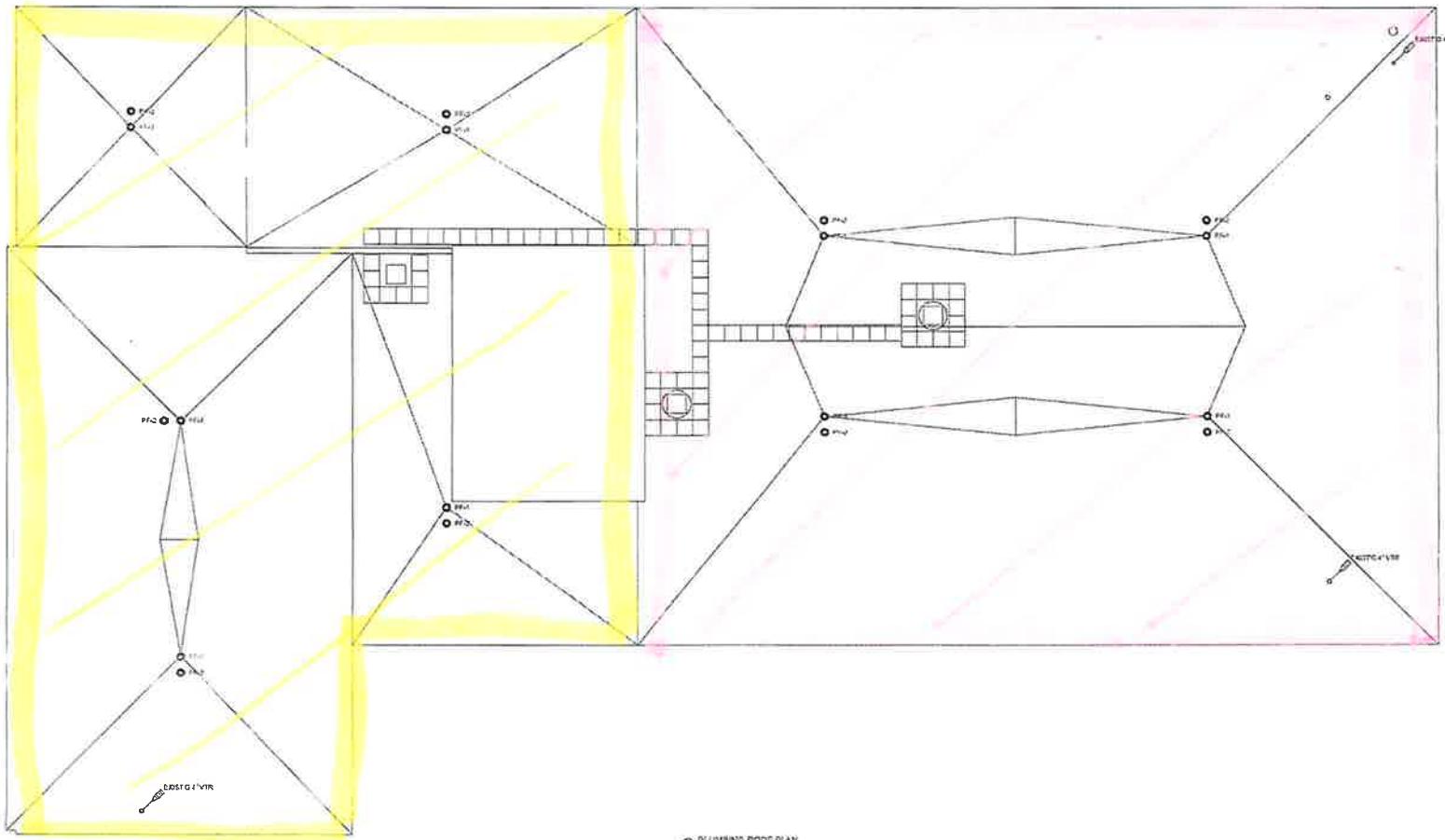
Phase I –	Yes	No
Phase II -	Yes	No
Both sections at the same time -	Yes	No
Alternate A -	Yes	No
Alternate B -	Yes	No

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

REH/sal

Phase I

Phase II



MILLS INDUSTRIES ROOFS  
167 WATER STREET  
LACONIA, NH

10.88

50.88

P1.1

10.88

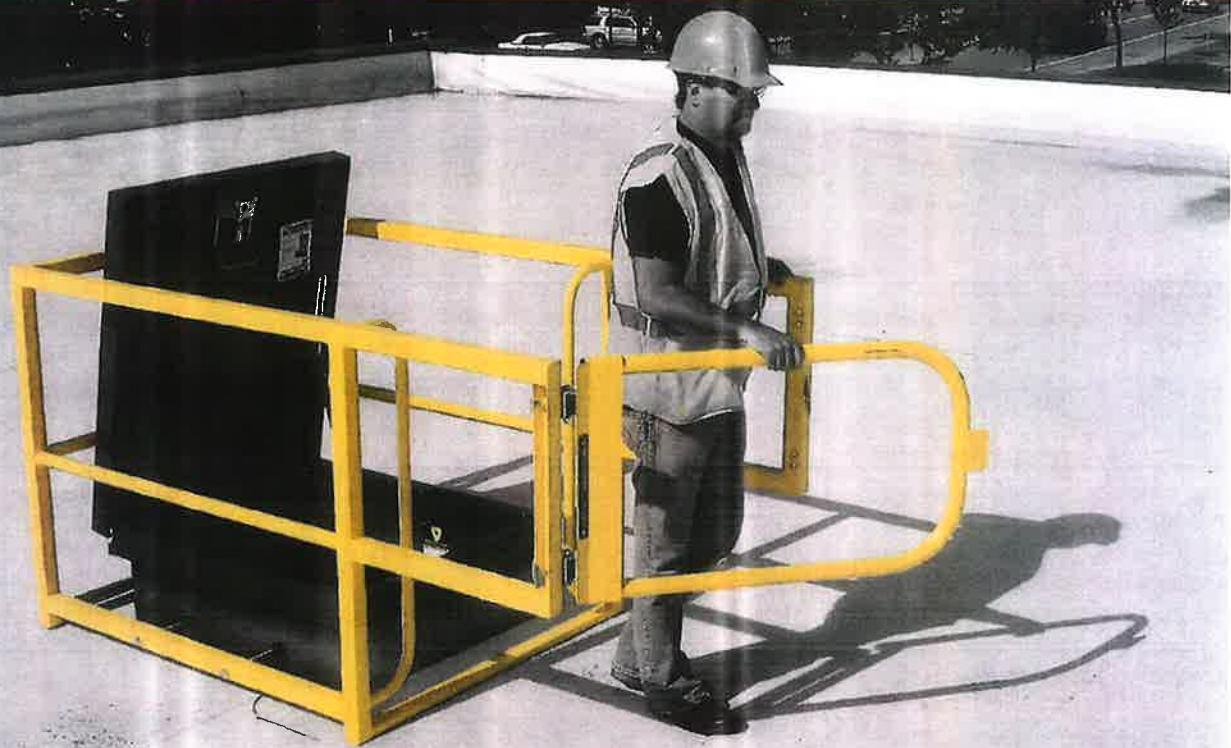
50.88

10.88

50.88



**Safety Rail Company**  
Fall Protection for Life and Compliance



# ROOF ACCESS SAFETY

COMPLETE FALL PROTECTION



PROUDLY 100%  
MADE IN THE USA

# SRC HATCHGUARD FOR ROOF HATCH ACCESS

Roof hatch openings on flat commercial roofs are an important feature in building design. When access to the roof is needed, roof hatch openings are often more convenient than portable or fixed ladders placed on the outside of buildings. Roof hatch openings do create a fall hazard however when left open for people on the roof or for ventilation. An open roof hatch is no different than an open hole in the roof or floor through which people frequently fall. In fact, OSHA mandates that these holes be guarded with fall protection systems with fall protection as stated in 29 CFR 1910.28(b), 1910.29(b), 1926.501(b)(4) and 1926.502

At Safety Rail Company we have the answer to guarding roof hatch openings. Our SRC HatchGuards are completely free-standing systems that fit right over the top of the roof hatch. Our one-piece design means installation literally takes 10-15 minutes. There is no faster install on the market today. Four rubber compression bolts are tightened against the curb of the roof hatch – that's it. There are no holes to drill which means no penetrations in the roof hatch or roof membrane. Nothing compromises the integrity of the building envelope.



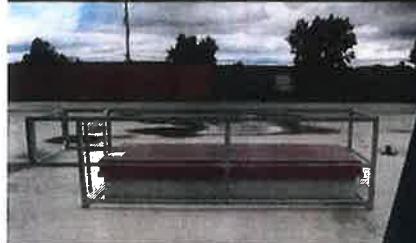
2 FOOT SAFE LANDING ZONE



SECURE HANDHOLD AT ALL TIMES



OSHA COMPLIANT PROTECTION



SIZES AVAILABLE UP TO 5'W x 14'L

## SAFETY FROM THE FIRST STEP

Sure footing and secure handgrips are very important when entering or exiting the roof hatch. The SRC HatchGuard comes equipped with a 2' safe landing zone with which personnel can safely step out of the hatch and gain their footing, then engage the gate. The reverse is true when re-entering the hatch.

Our HatchGuard also comes standard with grab bars to assist personnel as they transition in and out of hatch.



15 MINUTE INSTALLATION

## FEATURES AND BENEFITS

- Meets all OSHA requirements for fall protection
- Non-Penetrating design eliminates holes in roof or hatch
- Simple design means quick install, low cost
- Custom made to your size roof hatch
- Available in a variety of powder coat colors or galvanized finish

## OSHA COMPLIANCE

The SRC HatchGuard meets or exceeds OSHA guidelines for roof hatch guarding 29 CFR 1910.28(b), 1910.29(b), 1926.501(b)(4) and 1926.502. Test results available on request.

SRC HatchGuards are made to fit your particular roof hatch. Simply fill out our dimensional worksheet on the back page and we'll have everything we need to build your OSHA compliant SRC HatchGuard.



SIMPLE COMPRESSION FIT ON CURB

BRITTAIR PLUMBING & MECHANICAL SERVICE, LLC  
 45 PINECREST DRIVE  
 GILFORD, NH 03240  
 603-528-5361  
 603-528-5361  
 BPMS@METROCAST.NET

## Estimate

Date	Estimate No.
8/29/2023	3315

Name/Address
MILLS INDUSTRIES MIKE MILLS 167 WATER STREET LACONIA, NH 03246

Project
LACONIA, NH

Description	Total
BPMS IS PLEASED TO SUBMIT THIS PROPOSAL FOR YOUR REVIEW AND APPROVAL. BPMS WILL PROVIDE LABOR AND MATERIALS TO COMPLETE THE FOLLOWING:	
1.) COMPLETE ROUGH-IN AND FINISH INSTALLATION OF INTERIOR ROOF DRAIN PIPING FOR PHASE #1.	
2.) CONNECTIONS TO (5) ROOF DRAINS WITH SCHEDULE 40 PVC PIPE AND FITTINGS TERMINATING AT 8" PVC PIPE PROVIDED BY SITE WORKER. CLEANOUTS WILL BE PROVIDED IN APPROPRIATE LOCATION PER SCHEMATICS.	
3.) CONNECTIONS TO (5) OVERFLOW DRAINS WITH SCHEDULE 40 PVC PIPE AND FITTINGS. TWO DRAINS WITH TIE INTO EXTERIOR DOWN SPOUT IN REAR OF BUILDING. THREE OVERFLOW DRAINS WITH TIE INTO ADDITIONAL EXTERIOR DOWNSPOUT IN FRONT OF BUILDING.	
4.) ALL PIPING WILL BE SUPPORTED AT PROPER INTERVALS USING STEEL HANGERS, /2" THREADED ROD AND BEAM CLAMPS. SWAY BRACING PROVIDED WHERE NECESSARY.	
5.) ROOF DRAINS TO BE INSTALLED BY ROOFING CONTRACTOR. ROOF DRAINS WILL TIE INTO PVC PIPING WITH APPROVED 4-BAND STAINLESS STEEL COUPLINGS WITH ELASTOMATIC SEALS.	
6.) PERMIT AND INSPECTIONS INCLUDED.	
7.) ALL EXTERIOR WORK TO BE PROVIDED BY OTHERS. (SITE WORKER OR GENERAL CONTRACTOR)	
TOTAL MATERIALS & LABOR	19,260.00
*****NOTE: THIS PROPOSAL IS FOR BUDGETARY PURPOSES. WORK MAY BE PERFORMED AT AN HOURLY RATE PLUS MATERIALS NOT TO EXCEED THIS AMOUNT. ANY ADDITIONAL WORK BEYOND THE SCOPE OF THIS PROPOSAL WILL BE INVOICED AS A 'CHANGE ORDER' AND BILLED AT \$110.00 PER HOUR PER LICENSED PLUMBER PLUS MATERIAL COSTS.	
HOMEOWNER SIGNATURE	DATE
CONTRACTOR'S SIGNATURE	DATE

THIS ESTIMATE IS VALID FOR 30 DAYS.

**Total**

\$19,260.00



Please remit payment to:  
Rowell's Services  
359 Tilton Road  
Northfield, NH 03276  
(603) 934-4145

**BILL TO**

Mills Industries  
167 Water Street  
Laconia, NH 03246 USA

ESTIMATE	ESTIMATE DATE
108238835	Sep 01, 2023

**JOB ADDRESS**

Mills Industries  
167 Water Street  
Laconia, NH 03246 USA

Project: 109736868

**ESTIMATE DETAILS**

Trenchless Sewer Rehabilitation - East Side Manhole to City Mainline: The Service Experts will arrive on site and begin descaling/cleaning the compromised sewer pipeline from the parking lot manhole out to the city mainline. Once the pipeline is completely cleaned, The Experts will install a Cure-In-Place epoxy based liner into the host pipe. Once the liner is installed, a calibration tube will be inverted and inflated into the liner to allow it to take the shape of the existing pipe. At this time, the liner will be cured in place.

Once the liner is cured, the pipeline from the edge of the building to the sewer manhole will be in like new condition with the same life span as traditional PVC. Completing this scope of work allows for rehabilitation of the entire underground pipeline without the need of traditional excavation.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	The Services Experts will complete the scope of work per the proposal outlined above.	1.00	\$14,128.00	\$14,128.00

SUB-TOTAL \$14,128.00  
TAX \$0.00

TOTAL \$14,128.00  
EST. FINANCING \$196.75

Thank you for choosing Rowell's Services. It's been our pleasure serving our Community since 1983.

**CUSTOMER AUTHORIZATION**

I acknowledge receipt of merchandise and/or services in the amount shown hereon and agree, if applicable, that this credit purchase is subject to the agreement with the credit card issuer identified hereon.

Notice to Buyer: You may cancel this transaction, without any penalty or obligation, any time prior to midnight of the third business day after signing of this contract. To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice or provide any other written notice to Rowell's Services, 359 Tilton Road, Northfield, NH 03276, not later

than midnight, three business days from the above date.

Note: We are not responsible for any existing code violations or pre-existing conditions of any ductwork, piping, electrical supplies or equipment not being replaced at this time. If additional work is required, it will be the customer's responsibility.

Any additional charges will be quoted and approved prior to the start of additional work. Also, we assume no asbestos will be disturbed in the performance of work. If upon further inspection, asbestos has to be disturbed, customer must arrange and pay for removal of asbestos prior to start of work.

I hereby authorize the above work to be completed. Interest will be charged at the rate of TWO PERCENT (2%) FINANCE CHARGE per month (24% ANNUAL PERCENTAGE RATE) on any amount unpaid after thirty (30) days from the date of the invoice. Should a collection suit be necessary, the finance charge will continue until the debt is paid, whether before or after judgement. You will be responsible for attorney's fees and all collection costs for unpaid balances beyond thirty (30) days. If the above information is pertaining to a proposal; all proposals require a 50% deposit upon acceptance of the proposal and the remaining balance is due once the work is completed.

Proposals are valid for fifteen (15) days.

Sign here

Date



Please remit payment to:  
Rowell's Services  
359 Tilton Road  
Northfield, NH 03276  
(603) 934-4145

**BILL TO**

Mills Industries  
167 Water Street  
Laconia, NH 03246 USA

ESTIMATE  
108238237

ESTIMATE DATE  
Sep 01, 2023

**JOB ADDRESS**

Mills Industries  
167 Water Street  
Laconia, NH 03246 USA

Project: 109736868

**ESTIMATE DETAILS**

**Trenchless Sewer Line Rehabilitation -East Side Bathrooms:** The Service Experts will arrive on site and begin descaling/cleaning the compromised sewer pipeline from the parking lot manhole back into the building. Once the pipeline is completely cleaned, The Experts will install a Cure-In-Place epoxy based liner into the host pipe. Once the liner is installed, a calibration tube will be inverted and inflated into the liner to allow it to take the shape of the existing pipe. At this time, the liner will be cured in place.

Once the liner is cured, the pipeline from the edge of the building to the sewer manhole will be in like new condition with the same life span as traditional PVC.

The upstream bathroom sewer lines will be accessed by pulling off the toilets in both the womens restroom and office restroom. At this time, The Experts will descale the pipelines all the way out to the newly installed liner. After the descaling process is completed, an inspection will be performed to ensure the quality of the pipeline is back in proper working condition. If The Experts determine that the pipelines will require additional work or repairs, a quote can be provided to the customer to repair/rehabilitate the pipeline. Upon completion, new wax rings will be put into place and the toilets will be reinstalled.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	The Services Experts will complete the scope of work per the proposal outlined above.	1.00	\$8,010.00	\$8,010.00

SUB-TOTAL	\$8,010.00
TAX	\$0.00
<b>TOTAL</b>	<b>\$8,010.00</b>
<b>EST. FINANCING</b>	<b>\$111.55</b>

Thank you for choosing Rowell's Services. It's been our pleasure serving our Community since 1983.

**CUSTOMER AUTHORIZATION**

I acknowledge receipt of merchandise and/or services in the amount shown hereon and agree, if applicable, that this credit purchase is subject to the agreement with the credit card issuer identified hereon.

Notice to Buyer: You may cancel this transaction, without any penalty or obligation, any time prior to midnight of the third business day after signing of this contract. To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice or provide any other written notice to Rowell's Services, 359 Tilton Road, Northfield, NH 03276, not later than midnight, three business days from the above date.

Note: We are not responsible for any existing code violations or pre-existing conditions of any ductwork, piping, electrical supplies or equipment not being replaced at this time. If additional work is required, it will be the customer's responsibility.

Any additional charges will be quoted and approved prior to the start of additional work. Also, we assume no asbestos will be disturbed in the performance of work. If upon further inspection, asbestos has to be disturbed, customer must arrange and pay for removal of asbestos prior to start of work.

I hereby authorize the above work to be completed. Interest will be charged at the rate of TWO PERCENT (2%) FINANCE CHARGE per month (24% ANNUAL PERCENTAGE RATE) on any amount unpaid after thirty (30) days from the date of the invoice. Should a collection suit be necessary, the finance charge will continue until the debt is paid, whether before or after judgement. You will be responsible for attorney's fees and all collection costs for unpaid balances beyond thirty (30) days. If the above information is pertaining to a proposal; all proposals require a 50% deposit upon acceptance of the proposal and the remaining balance is due once the work is completed.

Proposals are valid for fifteen (15) days.

Sign here

Date

Project	Description	Est. Cost
<b>BUILDING REPAIR</b>		
<b>ROOF REPAIR</b>		
MELANSONS	ROOF REPLACEMENT PHASE 1 ROOF REPLACEMENT PHASE 2 ROOF HATCH <i>SEE MELANSON QOUTE NOTE #1 FOR POSSIBLE ADDITIONAL COST OF REPLACING ROOF DECKING</i>	\$260,000.00 \$261,000.00 \$1,950.00
BRITTAINE PLUMBING	INSIDE DRAINAGE FROM ROOF TO START OF OUTSIDE DRAINAGE BELOW	\$19,260.00
LYMAN	OUTSIDE DRAINAGE FROM ROOF TO CONTECT WITH ABOVE WORK. DIG TRENCH THRU PARKING LOT FOR DRAINAGE GOING CITY WASTE WATER	\$39,600.00
<b>SEWER REPAIR</b>		
ROWELL	SEWER LINE REHAB EAST SIDE BATHROOM	\$8,010.00
	SEWER LINE REHAB MANHOLE TO CITY MAINLINE	\$14,128.00
<b>BLOCK WALL REPAIR</b>		
GAGNE	REPOINT AND REPAIR EXTERIOR WALL MOLD GROWTH BOBBYS SIDE REAR DOUBLE DOOR ROT	
	DOCK ROOF REPAIR	TBD
		<hr/> \$603,948.00

## Proposal

EST. 1948

603-524-4314  
FAX 527-0897

JAMES LYMAN  
PRESIDENT

JOHN T. "JACK" LYMAN  
VICE PRESIDENT



GILFORD, NEW HAMPSHIRE 03249

BUON

PRON

603

PROPOSAL SUBMITTED TO		PHONE	DATE
Mills Industries attn: Skip Singer skip@millsind.com		603-528-4217	8/21/23
STREET		JOB NAME	
167 Water Street		Drainage	
CITY, STATE AND ZIP CODE		JOB LOCATION	
Laconia, NH 03246			
ARCHITECT	DATE OF PLANS	JOB PHONE	

We hereby submit specifications and estimates for:

- Sawcut and remove pavement
- Install 55 LF of 8" roof drain with cleanout
- Install 4' diameter drain manhole
- Tie existing 8" roof drain
- Replace existing 8" pipe with 10" pipe
- Core existing catch basin for 10" pipe
- Remove existing 8" pipe
- Insulate pipe with 2" rigid insulation
- Mill trench edges
- Patch pavement with 2" binder and 1" top

NOTES: Any rock or ledge larger than one cubic yard or hazardous or unsuitable material will be dealt with on a cost plus basis. By signing this proposal, the Owner gives John H. Lyman & Sons Inc. permission to sign for any permits required. A finance charge of 2% per month (24% per annum) will be charged on all accounts over 30 days unpaid. Any collection costs and attorney fees incurred by John H. Lyman & Sons, Inc. in the effort to retrieve unpaid money due will be the customer's responsibility. All disputes arising relative to this contract will be settled by New Hampshire law. For any projects involving paving and pipe materials: We reserve the right to adjust paving pricing based on the NH DOT book price of Asphalt Cement at the time of this offer. Paving adjustments will be based on monthly prices determined by NH DOT for the material produced by period as specified in the New Hampshire Specifications for Roads and Bridges. Pipe material prices will be based on current pipe market prices. Unless specified, any permits required will be extra or the responsibility of the owner.

We Propose hereby to furnish material and labor — complete in accordance with above specifications, for the sum of:

Payment to be made as follows:

~~Net due within 30 days from date of statement. A finance charge of 2% per month.~~

24% per annum) will be charged on past due balances.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized  
Signature Susan M. Magnuson for Jack Lyman

Note: This proposal ~~may~~ be withdrawn by us if not accepted within \_\_\_\_\_ days.

**Acceptance of Proposal** — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_ Signature: \_\_\_\_\_

## **2024 ABATEMENT REQUEST – Staff Notes**

**Margate Motel Inc.**

**Innvest Hotel Properties**

**Margate Inc.**

**Map 304, Block 220, Lot 16 – 1301 Union Avenue - Assessed Value \$99,700**

**Map 303, Block 23, Lot 3 – Lake Street - Assessed Value \$7,700**

**Map 304, Block 220, Lot 17 – Union Avenue - Assessed Value \$376,400**

**Map 303, Block 23, Lot 1 – 76 Lake Street - Assessed Value \$6,428,600**

**Map 283, Block 23, Lot 1 – 94 Lake Street - Assessed Value \$1,534,200**

**Map 303, Block 23, Lot 2 – 84 Lake Street - Assessed Value \$618,300**

The taxpayer cites no rationale for the abatement.

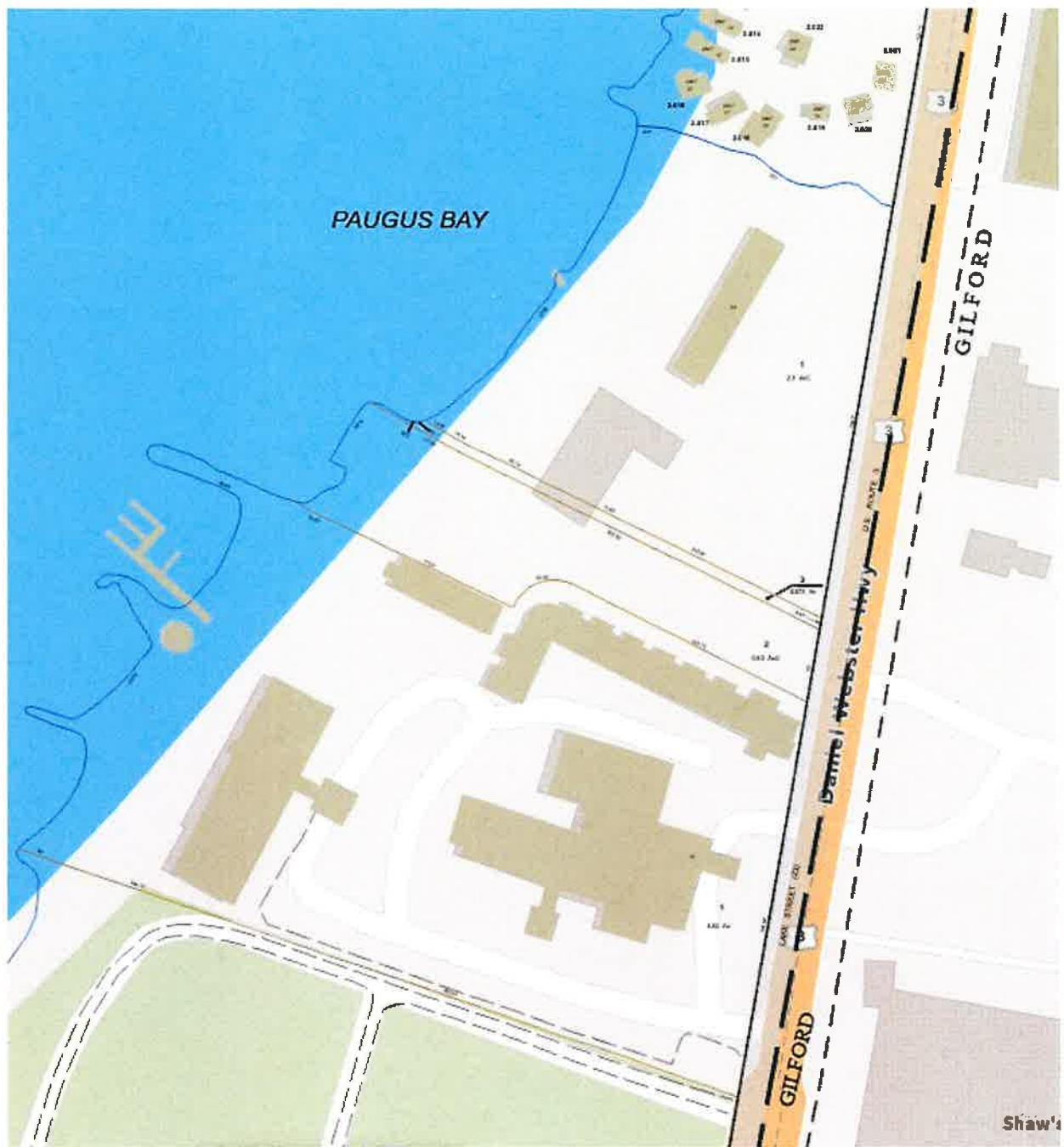
The abatement is represented by a Tax Rep who has also not provided any information, and no evidence of or even estimate of market value has been provided.

These properties are utilized together as a single economic unit, and in addition to the use as the Margate Hotel, the site is the location of a very significant wedding venue.

Additionally, from the perspective of the highest and best use of the property these lots total more than eight acres of land with approximately 850 feet of frontage on Paugus Bay of Lake Winnipesaukee. Most motel and resort properties have either been converted to condominium form of ownership or have been redeveloped into high-end lakefront residential units. Such a redevelopment occurred over the last few years about 1,000 feet south of Margate.

### **Recommendation**

It is recommended that the total value of these six parcels of \$9,064,900 be sustained, and that no abatement should be granted.



Postmarked 2/28/25

600034 ✓  
B

FOR MUNICIPALITY USE ONLY:	
Town File No.:	MAP 05 2025
Taxpayer Name: ASSESSOR'S OFFICE LACONIA, NH	

### TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

#### SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Margate Motel Inc/Innvest Hotel Properties/Margate Inc.  
Mailing Address: 76 Lake St, Laconia, NH 03246

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

#### SECTION B. Party's(ies') Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): Ian McKinley, c/o Ryan, LLC  
Mailing Address: 1 International PI, 100 Oliver St, Boston, MA 02110

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 617.763.0419 (Work) 857.288.1973 (Email) Ian.McKinley@ryan.com

#### SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
34A	304-220-16 ✓ 1301 Union Ave/Laconia		\$99,700
34B	303-23-3 ✓ Lake St/Laconia		\$7,700
34C	304-220-17 ✓ Union Ave/Laconia		\$376,400
34D	303-23-1 ✓ 76 Lake St/Laconia		\$6,428,600
34E	283-23-1 ✓ 94 Lake St/Laconia		\$1,534,200
34F	303-23-2 ✓ 84 Lake St/Laconia		\$618,300

#### **SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
------------------------	----------------------------	--------------------	-------------------

---

---

---

---

#### **SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all 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 market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance.  
Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Overvaluation-The property is assessed at a value greater than the fair market value.

---

---

---

**SECTION E. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

**Town Parcel ID#** \_\_\_\_\_ **Appeal Year** \_\_\_\_\_ **Market Value \$** \_\_\_\_\_

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

---

---

---

---

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.  
(Attach additional sheets if needed.)

**Town Parcel ID#** **Street Address** **Sale Price/Date of Sale** **Rents** **Assessment**

---

---

---

---

---

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2-25-25

(Signature)

100

JOHN C. PARISI  
(Print Name)

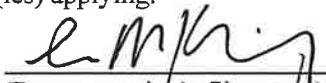
(Signature)

### **SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)**

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: 2/27/25

  
(Representative's Signature)

Tan McKinley  
(Print Name)

### **SECTION J. Disposition of Application\* (For Use by Selectmen/Assessor)**

\*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$\_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:

---

---

---

---

---

---

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

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

Property Location 1301 UNION AV  
Vision ID 2280

Account # 3100

Map ID 304/220/16/  
Bldg # 1

Bldg Name  
Sec # 1 of 1  
Card # 1 of 1

State Use 3900  
Print Date 3/13/2025 1:52:10 PM

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				     1501 LACONIA, NH					
INNVEST HOTEL PROPERTIES INC						1 All Public						Description		Code	Appraised		Assessed				
										COM LAND		3900	99,700	99,700							
76 LAKE ST  LACONIA NH 03246				SUPPLEMENTAL DATA																	
				Alt Prcl ID 59 220 23 OWNOCC N		ZONE 2 ZONE 2 %		WARD		WARD 6											
				REVIEW ZONE 1 UC ZONE 1 % 100		GIS ID 304-220-16		Assoc Pid#													
										Total		99,700	99,700								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)								
INNVEST HOTEL PROPERTIES INC ANTICO LOUIS J/YOLANDA/CAROL & BROUILLARD PHILIP A				1921	0249	07-24-2003	U	I	45,000		1A	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
				1105	0350	08-02-1989	U	V	0			2024	3900	99,700	2023	3900	85,400	2022	3900	71,200	
				1062	0595	07-01-1988	Q	V	100,000	00		Total		99,700	Total		85,400	Total		71,200	
EXEMPTIONS				OTHER ASSESSMENTS											This signature acknowledges a visit by a Data Collector or Assessor						
Year	Code	Description		Amount	Code	Description		Number	Amount		Comm Int										
Total		0.00																			
ASSESSING NEIGHBORHOOD																					
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		<b>APPRaised VALUE SUMMARY</b>  Appraised Bldg. Value (Card) 0 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 0 Appraised Land Value (Bldg) 99,700 Special Land Value 0 Total Appraised Parcel Value 99,700 Valuation Method C  Total Appraised Parcel Value 99,700											
0001				D																	
NOTES																					
BOUNDARY SURVEY 4/23/99																					
BUILDING PERMIT RECORD																					
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	PURPOSE/RESULT					
											07-14-1994	JM			19	NO CHG @ HEA					
											03-26-1993	99			99	MMC INFO					
LAND LINE VALUATION SECTION																					
B	Use Code	Description		Zone	LA	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes			Location Adjustmen	Adj Unit P	Land Value	
1	3900	LAND-C MDL-0		UC			7,581	SF	5.48	1.00000	5	0.80	UNIO	3.000					1.0000	13.15	99,700
Total Card				Land Units		0.17	AC	Parcel Total Land Area		0.17								Total Land Value		99,700	

Property Location 1301 UNION AV  
Vision ID 2280

Account # 3100

Map ID 304/ 220/ 16/ /  
Blde

Bldg Name  
Sec # 1 of 1 Card # 1 of 1

State Use 3900  
Print Date 3/13/2025 1:52:10 PM

Property Location LAKE ST  
Vision ID 2293

Account # 3850

Map ID 303/ 23/ 3/ 1

Bldg # 1

Bldg Name  
Sec # 1 of

Card # 1 of

State Use 3920  
Print Date 3/13/2025 1:54:08 PM

CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT									
MARGATE MOTEL INC			1	All Public						Description	Code	Appraised	Assessed						
% MARY ANTICO										COM LAND	3920	7,700	7,700						
76 LAKE ST																			
<b>SUPPLEMENTAL DATA</b>																			
LACONIA	NH	03246	Alt Prcl ID	61 23 12	OWNOCC	Y	REVIEW	ZONE 1	CR	ZONE 2	WARD	WARD 6							
										ZONE 2 %									

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
MARGATE MOTEL INC		0730	0081	12-08-1977	U	V	0	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
ANTICO MARY		0321	0063	06-06-1950			0	2024	3920	7,700	2023	3920	7,300		2022	3920	7,300

EXEMPTIONS				OTHER ASSESSMENTS				Total	7,700	Total	7,500	Total	7,500
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor				

ASSESSING NEIGHBORHOOD					Appraised Xf (B) Value (Bldg)
Nhbd	Nhbd Name	Cyclical Group	TIF District	ID Code	Appraised Ob (B) Value (Bldg)
0001		D			Appraised Land Value (Bldg)

NOTES	Appraised Land Value (Bldg)
400X10=UNBUILDABLE	0
VACANT LAND	7,700
USE OF MARGATE ON GILFORD	7,700

SIDE BY DEED *400X10=UNBLD,LAKE PAUGUS FRNTG	Valuation Method Total Appraised Parcel Value 7,700
--	---

BUILDING PERMIT RECORD									VISIT / CHANGE HISTORY					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result
									10-24-2010	AS		42	HEARING REVIEW	
									07-14-1994	JM		18	CHG @ HEARIN	
									09-07-1990	99		99	MMC INFO	

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	3920	UNDEV-C	CR			3,000	SF	10.73	1.00000	5	0.10	COR	2.300	SIZE/SHAPE	1.0000	2.47	7,400
1	3920	UNDEV-C	CR			8	FF	250.00	1.00000	0	0.10	50	1.700	SIZE/SHAPE	1.0000	42.5	300
Total Card Land Units					0.07	AC	Parcel Total Land Area					0.07	Total Land Value				

Property Location LAKE ST  
Vision ID 2293

Account # 3850

Map ID 303/ 23/ 3 /

Bldg # 1

Bldg Name  
Sec # 1 of 1

Card # 1 of 1

State Use 3920  
Print Date 3/13/2025 1:54:08 PM

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	99	Vacant Land								
Model:	00	Vacant								
Grade:										
Stories:										
Occupancy										
Exterior Wall 1										
Exterior Wall 2										
Roof Structure:										
Roof Cover										
Interior Wall 1										
Interior Wall 2										
Interior Flr 1										
Interior Flr 2										
Heat Fuel										
Heat Type:										
AC Type:										
Total Bedrooms										
Total Bthrms:										
Total Half Baths										
Total Xtra Fixtrs										
Total Rooms:										
Bath Style:										
Kitchen Style:										
CONDO DATA										
Parcel Id		C		Own	0.0					
			B		S					
Adjust Type	Code	Description		Factor%						
Condo Flr										
Condo Unit										
COST / MARKET VALUATION										
Building Value New		0								
Year Built		0								
Effective Year Built		0								
Depreciation Code										
Remodel Rating										
Year Remodeled										
Depreciation %										
Functional Obsol		0								
External Obsol		0								
Trend Factor		1.000								
Condition		0								
Condition %		0								
Percent Good										
RCNLD		0								
Dep % Ovr										
Dep Ovr Comment										
Misc Imp Ovr										
Misc Imp Ovr Comment										
Cost to Cure Ovr										
Cost to Cure Ovr Comment										
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value			
Ttl Gross Liv / Lease Area			0	0	0		0			

Property Location UNION AV  
Vision ID 2279

Account # 3851

Map ID 304/ 220/ 17/ /

Bldg # 1

Bldg Name  
Sec # 1 of 1

Card # 1 of 1

State Use 3900  
Print Date 3/13/2025 1:54:46 PM

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				VISION					
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246				1 All Public								Description		Code	Appraised			Assessed			
										COM LAND		3900	376,400	376,400							
SUPPLEMENTAL DATA				Alt Prcl ID 59 220 21 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 304-220-17		ZONE 2 ZONE 2 % WARD WARD 6		Assoc Pid#		Total		376,400		376,400							
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	VII	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)								
MARGATE MOTEL INC ANTICO MARY				0886	0182	10-31-1984	U	V	0		Year 2024 Total	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed	
				0321	0063	06-06-1950			0			3900	376,400	2023	3900	96,700	2022	3900	80,600		
EXEMPTIONS				OTHER ASSESSMENTS												APPRaised VALUE SUMMARY					
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int	Appraised Bldg. Value (Card) 0								
													Appraised Xf (B) Value (Bldg) 0								
													Appraised Ob (B) Value (Bldg) 0								
													Appraised Land Value (Bldg) 376,400								
													Special Land Value 0								
													Total Appraised Parcel Value 376,400								
													Valuation Method C								
													Total Appraised Parcel Value 376,400								
ASSESSING NEIGHBORHOOD														VISIT / CHANGE HISTORY							
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		Date Id Type Is Cd Purpost/Result												
0001			D						07-14-1994	JM			19	NO CHG @ HEA							
									09-10-1987	99			99	MMC INFO							
BUILDING PERMIT RECORD														LAND LINE VALUATION SECTION							
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments					Date	Id	Type	Is	Cd	Purpost/Result		
B	Use Code	Description		Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes			Location Adjustmen		Adj Unit P	Land Value	
1	3900	LAND-C MDL-0		UC			15,666 SF	3.20	1.00000	5	0.75	PB3	10.000						1.0000	24.03	376,400
Total Card Land Units				0.36	AC	Parcel Total Land Area				0.36							Total Land Value		376,400		

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	99	Vacant Land								
Model	00	Vacant								
Grade:			CONDO DATA							
Stories:			Parcel Id	C	Owne	0.0				
Occupancy				B	S					
Exterior Wall 1			Adjust Type	Code	Description	Factor%				
Exterior Wall 2			Condo Flr							
Roof Structure:			Condo Unit							
Roof Cover			COST / MARKET VALUATION							
Interior Wall 1			Building Value New		0					
Interior Wall 2			Year Built		0					
Interior Flr 1			Effective Year Built		0					
Interior Flr 2			Depreciation Code							
Heat Fuel			Remodel Rating							
Heat Type:			Year Remodeled							
AC Type:			Depreciation %							
Total Bedrooms			Functional Obsol		0					
Total Bthrms:			External Obsol		0					
Total Half Baths			Trend Factor		1.000					
Total Xtra Fixtrs			Condition							
Total Rooms:			Condition %		0					
Bath Style:			Percent Good							
Kitchen Style:			RCNLD		0					
			Dep % Ovr							
			Dep Ovr Comment							
			Misc Imp Ovr							
			Misc Imp Ovr Comment							
			Cost to Cure Ovr							
			Cost to Cure Ovr Comment							
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value			
Ttl Gross Liv / Lease Area		0	0	0		0				

Property Location 76 LAKE ST  
Vision ID 2291

Account # 3846

Map ID 303/23/1/1

Bldg # 1

Bldg Name  
Sec # 1 of 1

Card # 1 of 5

State Use 3010  
Print Date 3/13/2025 1:55:27 PM

CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246		1	Level	3	Public Sewer	1	Paved	5	Heavy	Description	Code	Appraised	Assessed	
				2	Public Water					COMMERC.	3010	3,576,500	3,576,500	
										COM LAND	3010	2,729,500	2,729,500	
										COMMERC.	3010	122,600	122,600	
SUPPLEMENTAL DATA										Total	6,428,600	6,428,600		
Alt Prcl ID 61 23 4		ZONE 2		ZONE 2 %		WARD		WARD 6						
OWNOCC Y		REVIEW		CR		ZONE 1 % 100		Assoc Pid#						
GIS ID 303-23-1														

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	VII	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)							
MARGATE MOTEL INC		0460	0175	02-16-1966	U	1	0	Year	Code	Assessed	Year	Code	Assessed		
ANTICO ANTONIO/MARY		0432	0375	05-20-1963			0	2024	3010	3,576,500	2023	3010	3,022,400		
								3010	3010	2,729,500	3010	3010	1,291,200		
								3010	3010	122,600	3010	3010	121,300		
								Total	6,428,600		Total	4,434,900		Total	4,258,600

EXEMPTIONS			OTHER ASSESSMENTS						APPRaised VALUE SUMMARY					
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Valuation Method
									3,362,200	214,300	122,600	2,729,500	0	C
		Total	0.00											

ASSESSING NEIGHBORHOOD																								
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	NOTES																			
0001		D																						
THE MARGATE 3/80 SURVEY																								
10X140 FBM=TUNNEL																								
ECONO=PARK ACROSS THE ST																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA & FF PER TAX MAP																								
SPR FBM+SERVICE KIT ONLY																								
SFB=POOL AREA=52X97																								
10X140 FBM=TUNNEL																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA & FF PER TAX MAP																								
SPR FBM+SERVICE KIT ONLY																								
SFB=POOL AREA=52X97																								
10X140 FBM=TUNNEL																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA & FF PER TAX MAP																								
SPR FBM+SERVICE KIT ONLY																								
SFB=POOL AREA=52X97																								
10X140 FBM=TUNNEL																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA & FF PER TAX MAP																								
SPR FBM+SERVICE KIT ONLY																								
SFB=POOL AREA=52X97																								
10X140 FBM=TUNNEL																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA & FF PER TAX MAP																								
SPR FBM+SERVICE KIT ONLY																								
SFB=POOL AREA=52X97																								
10X140 FBM=TUNNEL																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA & FF PER TAX MAP																								
SPR FBM+SERVICE KIT ONLY																								
SFB=POOL AREA=52X97																								
10X140 FBM=TUNNEL																								
CONFERENCE ROOMS IN SFB																								
LAKE PAUGUS FRNTG																								
36X53 FBM=LQ SERVICE KIT																								
AREA &																								

Property Location 76 LAKE ST  
Vision ID 2291

Account # 3846

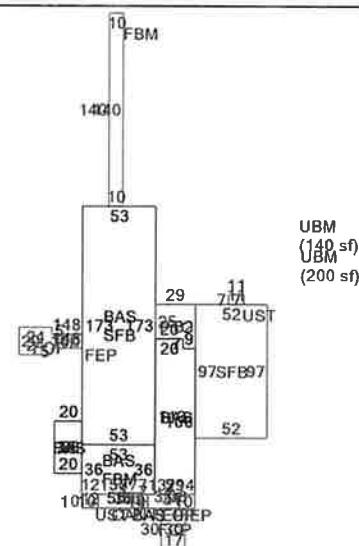
Map ID 303/ 23/ 1/ /

**Bldg # 1**

Bldg Name  
Sec # 1 of 1

State Use 3010  
Print Date 3/13/2025 1:55:28 PM

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	39	Motel			
Model	94	Commercial			
Grade	04	Average +10			
Stories:	1				
Occupancy	3.00		<b>MIXED USE</b>		
Exterior Wall 1	19	Brick Veneer	Code	Description	
Exterior Wall 2	15	Concr/Cinder	3010	MOTELS	MDL-94
Roof Structure	01	Flat			100
Roof Cover	04	Tar & Gravel			0
Interior Wall 1	01	Minim/Masonry			0
Interior Wall 2	05	Drywall/Sheet	<b>COST / MARKET VALUATION</b>		
Interior Floor 1	14	Carpet	RCN		
Interior Floor 2				2,206,401	
Heating Fuel	03	Gas	Year Built	1966	
Heating Type	04	Forced Air-Duc	Effective Year Built	1989	
AC Type	03	Central	Depreciation Code	GD	
Bldg Use	3010	MOTELS	Remodel Rating		
Total Rooms			Year Remodeled		
Total Bedrms	00		Depreciation %	35	
Total Baths	7.5		Functional Obsol		
Heat/AC	01	HEAT/AC PKGS	External Obsol		
Frame Type	03	MASONRY	Trend Factor	1.000	
Baths/Plumbing	02	AVERAGE	Condition		
Ceiling/Wall	06	CEIL & WALLS	Condition %		
Rooms/Prtns	02	AVERAGE	Percent Good	65	
Wall Height	10.00		RCNL	1,434,200	
% Comm Wall	0.00		Dep % Ovr		
1st Floor Use:	3010		Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		



**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
CLR1	COOLER	B	49	86.00	1986		65.00		0	2,700
CLR1	COOLER	B	63	86.00	1986		65.00		0	3,500
SPL1	POOL-INGR C	L	1,500	38.00	1965	A	50		0	28,500
SNA	SAUNA	B	1	3600.00	1986		65.00		0	2,300
MEZ3	W/PARTITIONS	B	1,056	39.00	1986		65.00		0	26,800
CLR2	FREEZER TEM	B	63	110.00	1986		65.00		0	4,500
WHL	WHIRLPOOL	B	1	3400.00	1986		65.00		0	2,200
MEZ2	FINISHED	B	726	22.00	1986		65.00		0	10,400
FPL1	FIREPLACE B	B	1	3100.00	1986		65.00		0	2,000
T1	LIGHTS-IN W/P	L	11	1800.00	1980	A	50		0	9,900



## **BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	15,086	15,086	15,086	87.07	1,313,463
CAN	Canopy	0	290	29	8.71	2,525
FBM	Basement, Finished	0	3,308	1,158	30.48	100,821
FCP	Carport	0	510	102	17.41	8,881
FEP	Porch, Enclosed, Finished	0	136	95	60.82	8,271
FOP	Porch, Open, Finished	0	939	188	17.43	16,368
PTO	Patio	0	788	39	4.31	3,396
SFB	Base, Semi-Finished	0	14,213	8,528	52.24	742,490
UBM	Basement, Unfinished	0	340	68	17.41	5,920
UST	Utility, Storage, Unfinished	0	197	49	21.66	4,266
Ttl Gross Liv / Lease Area		15,086	25,807	25,342		2,206,401

Property Location 76 LAKE ST  
Vision ID 2291

Map ID 303/23/1//

Bldg # 1

Bldg Name  
Sec # 1 of 1

State Use 3010  
Print Date 3/13/2025 1:55:28 PM

Account # 3846

Card # 2 of 5

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>																																																	
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246	1	Level	3	Public Sewer	1	Paved	5	Heavy					Description	Code	Appraised		Assessed																																																
			2	Public Water									COMMERC.	3010	3,576,500		3,576,500																																																
													COM LAND	3010	2,729,500		2,729,500																																																
													COMMERC.	3010	122,600		122,600																																																
SUPPLEMENTAL DATA																																																																	
				Alt Prcl ID 61 23 4	ZONE 2																																																												
				OWNOCC Y	ZONE 2 %																																																												
				REVIEW	WARD				WARD 6																																																								
				ZONE 1 CR																																																													
				ZONE 1 % 100																																																													
				GIS ID 303-23-1	Assoc Pid#																																																												
Total 6,428,600 6,428,600																																																																	
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	VII	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)																																																				
													Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed																																												
													2024	3010	3,576,500	2023	3010	3,022,400	2022	3010	2,956,500																																												
													3010	3010	2,729,500	3010	3010	1,291,200	3010	3010	1,184,300																																												
													3010	3010	122,600	3010	3010	121,300	3010	3010	117,800																																												
													Total	6,428,600		Total	4,434,900		Total	4,258,600																																													
EXEMPTIONS				OTHER ASSESSMENTS												<p>This signature acknowledges a visit by a Data Collector or Assessor</p> <p><b>APPRaised VALUE SUMMARY</b></p> <table border="0"> <tr> <td>Appraised Bldg. Value (Card)</td> <td>3,362,200</td> </tr> <tr> <td>Appraised Xf (B) Value (Bldg)</td> <td>214,300</td> </tr> <tr> <td>Appraised Ob (B) Value (Bldg)</td> <td>122,600</td> </tr> <tr> <td>Appraised Land Value (Bldg)</td> <td>2,729,500</td> </tr> <tr> <td>Special Land Value</td> <td>0</td> </tr> <tr> <td>Total Appraised Parcel Value</td> <td>6,428,600</td> </tr> <tr> <td>Valuation Method</td> <td>C</td> </tr> </table> <p>Total Appraised Parcel Value 6,428,600</p> <p><b>VISIT / CHANGE HISTORY</b></p> <table border="0"> <tr> <th>Permit Id</th> <th>Issue Date</th> <th>Type</th> <th>Description</th> <th>Amount</th> <th>Insp Date</th> <th>% Comp</th> <th>Date Comp</th> <th>Comments</th> <th>Date</th> <th>Id</th> <th>Type</th> <th>Is</th> <th>Cd</th> <th>Purpost/Result</th> </tr> <tr> <td></td> </tr> </table>						Appraised Bldg. Value (Card)	3,362,200	Appraised Xf (B) Value (Bldg)	214,300	Appraised Ob (B) Value (Bldg)	122,600	Appraised Land Value (Bldg)	2,729,500	Special Land Value	0	Total Appraised Parcel Value	6,428,600	Valuation Method	C	Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result															
Appraised Bldg. Value (Card)	3,362,200																																																																
Appraised Xf (B) Value (Bldg)	214,300																																																																
Appraised Ob (B) Value (Bldg)	122,600																																																																
Appraised Land Value (Bldg)	2,729,500																																																																
Special Land Value	0																																																																
Total Appraised Parcel Value	6,428,600																																																																
Valuation Method	C																																																																
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result																																																			
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int																																																							
				Total																																																													
ASSESSING NEIGHBORHOOD																																																																	
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code																																																										
0001			D																																																														
NOTES																																																																	
BUILDING PERMIT RECORD																																																																	
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result																																																			
LAND LINE VALUATION SECTION																																																																	
B	Use Code	Description		Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value																																																
Total Card Land Units				Parcel Total Land Area:												Total Land Value		2,729,500																																															



Property Location 76 LAKE ST  
Vision ID 2291

Account # 3846

Map ID 303/23/1/1

Bldg # 2

Bldg Name  
Sec # 1 of 1

Card # 3 of 5

State Use 3010  
Print Date 3/13/2025 1:55:29 PM

CURRENT OWNER			TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				<div style="border: 1px solid black; padding: 5px; display: inline-block;">           1501             LACONIA, NH   <b>VISION</b> </div>				
MARGATE MOTEL INC  % MARY ANTICO  76 LAKE ST  LACONIA NH 03246	1 Level		3 Public Sewer 2 Public Water		1 Paved		5 Heavy		Alt Prcl ID 61 23 4 OWN OCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 303-23-1		Description		Code	Appraised		Assessed			
											COMMERC. COM LAND COMMERC.		3010	3,576,500		3,576,500			
													3010	2,729,500		2,729,500			
													3010	122,600		122,600			
												Total		6,428,600	6,428,600				
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	VII	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)							
MARGATE MOTEL INC  ANTICO ANTONIO/MARY	0460	0175	02-16-1966		U	I	0		Year  2024  Total	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
	0432	0375	05-20-1963				0			2023	3010	3,022,400	2022	3010	2,956,500				
										3010	3,291,200		3010	1,184,300					
										3010	121,300		3010	117,800					
										Total		6,428,600	Total		4,434,900	Total		4,258,600	
EXEMPTIONS			OTHER ASSESSMENTS										This signature acknowledges a visit by a Data Collector or Assessor						
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int	APPRaised VALUE SUMMARY						
													Appraised Bldg. Value (Card) 3,362,200 Appraised Xf (B) Value (Bldg) 214,300 Appraised Ob (B) Value (Bldg) 122,600 Appraised Land Value (Bldg) 2,729,500 Special Land Value 0 Total Appraised Parcel Value 6,428,600 Valuation Method C						
ASSESSING NEIGHBORHOOD													Total Appraised Parcel Value 6,428,600						
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code											
0001				D															
NOTES																			
UNITS 1-12A+14-18 BLDG ANGLED WALL UNIT ZONE LINE HEAT APT FRONT=5/3/2 34X22+16X24 LAUNDRY AREA EACH UNIT=1RM+1 BATH																			
BUILDING PERMIT RECORD													VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
LAND LINE VALUATION SECTION																			
B	Use Code	Description		Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes		Location Adjustme	Adj Unit Pric	Land Value	
2	3011	MOTELS MDL-9		CR			0	SF	0.00	1.00000	5	1.00	50	1.700				0	0
Total Card Land Units					0.00	AC	Parcel Total Land Area: 4.82									Total Land Value		2,729,500	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	39	Motel			
Model	94	Commercial			
Grade	03	Average			
Stories:	1				
Occupancy	18.00		<b>MIXED USE</b>		
Exterior Wall 1	20	Brick/Masonry	Code	Description	
Exterior Wall 2	15	Concr/Cinder	301I	MOTELS	MDL-96
Roof Structure	03	Gable/Hip			100
Roof Cover	03	Asph/F Gls/Cmp			0
Interior Wall 1	05	Drywall/Sheet			0
Interior Wall 2			<b>COST / MARKET VALUATION</b>		
Interior Floor 1	14	Carpet	RCN		
Interior Floor 2				766,675	
Heating Fuel	04	Electric	Year Built	1952	
Heating Type	03	Hot Air-no Duc	Effective Year Built	1984	
AC Type	03	Central	Depreciation Code	AV	
Bldg Use	301I	MOTELS MDL-96	Remodel Rating		
Total Rooms			Year Remodeled		
Total Bedrms	09		Depreciation %	40	
Total Baths	9		Functional Obsol	5	
Heat/AC	01	HEAT/AC PKGS	External Obsol		
Frame Type	03	MASONRY	Trend Factor	1.000	
Baths/Plumbing	02	AVERAGE	Condition		
Ceiling/Wall	06	CEIL & WALLS	Condition %		
Rooms/Prtns	02	AVERAGE	Percent Good	55	
Wall Height	8.00		RCNL	421,700	
% Comm Wall	0.00		Dep % Ovr		
1st Floor Use:	301I		Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

## **BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
APT	Apartment	1,812	1,812	1,812	73.74	133,612
BAS	First Floor	8,103	8,103	8,103	73.74	597,512
FOP	Porch, Open, Finished	0	1,505	301	14.75	22,192
UBM	Basement, Unfinished	0	906	181	14.73	13,342



Property Location 76 LAKE ST  
Vision ID 2291

Account # 3846

Map ID 303/23/1//

Bldg # 3

Bldg Name  
Sec # 1 of 1

Card # 4 of 5

State Use 3010  
Print Date 3/13/2025 1:55:30 PM

CURRENT OWNER				TOPO		UTILITIES		STR/ROAD		LOCATION		CURRENT ASSESSMENT				<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <div style="font-size: 10px;">1501</div>  <div style="font-size: 10px;">LACONIA, NH</div> </div> <div style="font-size: 24px; margin-top: 10px;">VISION</div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 15%;">MARGATE MOTEL INC</div> <div style="width: 15%;">% MARY ANTICO</div> <div style="width: 15%;">76 LAKE ST</div> <div style="width: 15%;">LACONIA NH 03246</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 15%;">Alt Prcl ID 61 23 4</div> <div style="width: 15%;">OWNOCC Y</div> <div style="width: 15%;">ZONE 1 CR</div> <div style="width: 15%;">ZONE 1 % 100</div> <div style="width: 15%;">GIS ID 303-23-1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 15%;">REVIEW</div> <div style="width: 15%;">ZONE 2 %</div> <div style="width: 15%;">WARD 6</div> <div style="width: 15%;">Assoc Pid#</div> </div>	1 Level	3 Public Sewer	1 Paved	5 Heavy														
		2 Public Water																
	SUPPLEMENTAL DATA																	
<span style="border-bottom: 1px solid black; padding-bottom: 2px;">Total</span> 6,428,600 <span style="border-bottom: 1px solid black; padding-bottom: 2px;">Total</span> 6,428,600																		
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)					
<div style="display: flex; justify-content: space-between;"> <div style="width: 15%;">MARGATE MOTEL INC</div> <div style="width: 15%;">ANTICO ANTONIO/MARY</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 15%;">0460 0175</div> <div style="width: 15%;">0432 0375</div> <div style="width: 15%;">02-16-1966</div> <div style="width: 15%;">05-20-1963</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 15%;">U</div> <div style="width: 15%;">I</div> <div style="width: 15%;">0</div> <div style="width: 15%;">0</div> </div>	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed									
		2024	3010	3,576,500	2023	3010	3,022,400	2022	3010	2,956,500								
			3010	2,729,500		3010	1,291,200		3010	1,184,300								
			3010	122,600		3010	121,300		3010	117,800								
<span style="border-bottom: 1px solid black; padding-bottom: 2px;">Total</span> 6,428,600 <span style="border-bottom: 1px solid black; padding-bottom: 2px;">Total</span> 4,434,900 <span style="border-bottom: 1px solid black; padding-bottom: 2px;">Total</span> 4,258,600																		
EXEMPTIONS				OTHER ASSESSMENTS								<div style="font-size: 10px;">This signature acknowledges a visit by a Data Collector or Assessor</div> <div style="font-size: 10px; border: 1px solid black; padding: 5px; margin-top: 5px;">APPRaised VALUE SUMMARY</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Appraised Bldg. Value (Card)</div> <div style="width: 45%;">3,362,200</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Appraised Xf (B) Value (Bldg)</div> <div style="width: 45%;">214,300</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Appraised Ob (B) Value (Bldg)</div> <div style="width: 45%;">122,600</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Appraised Land Value (Bldg)</div> <div style="width: 45%;">2,729,500</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Special Land Value</div> <div style="width: 45%;">0</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Total Appraised Parcel Value</div> <div style="width: 45%;">6,428,600</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Valuation Method</div> <div style="width: 45%;">C</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Total Appraised Parcel Value</div> <div style="width: 45%;">6,428,600</div> </div>						
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int										
		Total	0.00															
ASSESSING NEIGHBORHOOD																		
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code														
0001		D																
NOTES																		
<div style="font-size: 10px;">UNITS 27-33 (7 ROOMS)</div> <div style="font-size: 10px;">WALL UNIT ZONE LINE HEAT</div> <div style="font-size: 10px;">&amp; AC</div> <div style="font-size: 10px;">1/2 BATH IN UBM</div>																		
BUILDING PERMIT RECORD																		
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	1. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes		Location Adjustme	Adj Unit Pric	Land Value	
3	301I	MOTELS MDL-9	CR			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0	0	
Total Card Land Units								0.00	AC	Parcel Total Land Area: 4.82				Total Land Value				2,729,500

Property Location 76 LAKE ST  
Vision ID 2291

Account # 3846

Map ID 303/23/1/1

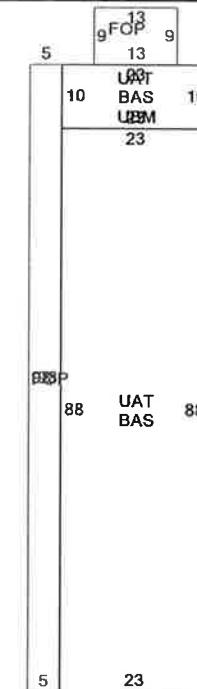
Bldg # 3

Bldg Name  
Sec # 1 of 1

Card # 4 of 5

State Use 3010  
Print Date 3/13/2025 1:55:30 PM

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	39	Motel								
Model	94	Commercial								
Grade	03	Average								
Stories:	1									
Occupancy	7.00									
Exterior Wall 1	19	Brick Veneer								
Exterior Wall 2	15	Concr/Cinder								
Roof Structure	03	Gable/Hip								
Roof Cover	03	Asph/F Glz/Cmp								
Interior Wall 1	05	Drywall/Sheet								
Interior Wall 2										
Interior Floor 1	14	Carpet								
Interior Floor 2										
Heating Fuel	04	Electric								
Heating Type	03	Hot Air-no Duc								
AC Type	03	Central								
Bldg Use	301I	MOTELS MDL-96								
Total Rooms										
Total Bedrms	07									
Total Baths	7.5									
Heat/AC	01	HEAT/AC PKGS								
Frame Type	03	MASONRY								
Baths/Plumbing	02	AVERAGE								
Ceiling/Wall	06	CEIL & WALLS								
Rooms/Prtns	02	AVERAGE								
Wall Height	8.00									
% Conn Wall	0.00									
1st Floor Use:	301I									
<b>OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)</b>										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
<b>BUILDING SUB-AREA SUMMARY SECTION</b>										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value				
BAS	First Floor	2,254	2,254	2,254	115.41	260,134				
FOP	Porch, Open, Finished	0	607	121	23.01	13,965				
UAT	Attic, Unfinished	0	2,254	225	11.52	25,967				
UBM	Basement, Unfinished	0	230	46	23.08	5,309				
Ttl Gross Liv / Lease Area		2,254	5,345	2,646		305,375				



Property Location 76 LAKE ST  
Vision ID 2291

Account # 3846

Map ID 303/ 23/ 1 /

Bldg # 4

Bldg Name  
Sec # 1 of 1

Card # 5 of 5

State Use 3010  
Print Date 3/13/2025 1:55:31 PM

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				  <b>VISION</b>		
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246				1 Level	3 Public Sewer	1 Paved	5 Heavy					Description	Code	Appraised	Assessed			
					2 Public Water							COMMERC.	3010	3,576,500	3,576,500			
<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 61 23 4 OWNOCY Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 303-23-1				ZONE 2		ZONE 2 %		WARD		WARD 6		COM LAND	3010	2,729,500	2,729,500			
												COMMERC.	3010	122,600	122,600			
										Total	6,428,600	6,428,600						
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	VII	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
MARGATE MOTEL INC ANTICO ANTONIO/MARY				0460	0175	02-16-1966	U	I	0	Year 2024 2024 2024 2024	Code 3010 3010 3010 3010	Assessed 3,576,500 2,729,500 122,600	Year 2023	Code 3010 3010 3010	Assessed 3,022,400 1,291,200 121,300	Year 2022	Code 3010 3010 3010	Assessed 2,956,500 1,184,300 117,800
				0432	0375	05-20-1963			0		Total	6,428,600	Total	4,434,900	Total	4,258,600		
EXEMPTIONS						OTHER ASSESSMENTS												
Year	Code	Description			Amount	Code	Description		Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor						
ASSESSING NEIGHBORHOOD																		
Nbhd	Nbhd Name	Cyclical Group			TIF District			ID Code			APPRaised VALUE SUMMARY							
0001		D									Appraised Bldg. Value (Card) 3,362,200 Appraised Xf (B) Value (Bldg) 214,300 Appraised Ob (B) Value (Bldg) 122,600 Appraised Land Value (Bldg) 2,729,500 Special Land Value 0 Total Appraised Parcel Value 6,428,600 Valuation Method C							
NOTES																		
UNITS 301-314,401-429 501-527 OB2=OUTSIDE BAY GAZEBO= PLASTIC ROOF FHS=FUNCTION ROOM=FPL HERE																		
BUILDING PERMIT RECORD																		
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value		
4	301I	MOTELS MDL-9	CR			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0		
Total Card Land Units				0.00	AC	Parcel Total Land Area: 4.82								Total Land Value			2,729,500	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)																		
Element	Cd	Description	Element	Cd	Description																
Style: 39	Motel																				
Model 94	Commercial																				
Grade 03	Average																				
Stories: 2.5																					
Occupancy 63.00																					
Exterior Wall 1 19																					
Exterior Wall 2																					
Roof Structure 03																					
Roof Cover 03																					
Interior Wall 1 05																					
Interior Wall 2																					
Interior Floor 1 14																					
Interior Floor 2																					
Heating Fuel 04																					
Heating Type 03																					
AC Type 03																					
Bldg Use 301I																					
Total Rooms																					
Total Bedrms 09																					
Total Baths 9																					
Heat/AC 01																					
Frame Type 03																					
Baths/Plumbing 02																					
Ceiling/Wall 06																					
Rooms/Prtns 02																					
Wall Height 8.00																					
% Comm Wall 0.00																					
1st Floor Use: 301I																					
HEAT/AC PKGS																					
MASONRY																					
AVERAGE																					
CEIL & WALLS																					
AVERAGE																					
RCNLD																					
Dep % Ovr																					
Dep Ovr Comment																					
Misc Imp Ovr																					
Misc Imp Ovr Comment																					
Cost to Cure Ovr																					
Cost to Cure Ovr Comment																					

## OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Good	Grade	Grade Adj	Appr. Value
SHD1	SHED FRAME	L	32	12.00	1980	A		50		0	200
FOP	COVERED PO	L	514	26.00	1980	G		75		0	10,000
DCK1	DOCKS-RES T	L	1,267	35.00	1980	A		50		0	22,200
ELV2	ELEV PASSEN	B	3	60000.00	1993			67.00		0	120,600
WDK	WOOD DECK	L	882	17.00	1980	A		50		0	7,500
FPL1	FIREPLACE B	B	1	3100.00	1993			67.00		0	2,100
SPR3	DRY	B	1,536	3.50	1993			67.00		0	3,600

## BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	11,048	11,048	11,048	65.34	721,876
FBM	Basement, Finished	0	3,096	1,084	22.88	70,829
FCP	Carport	0	756	151	13.05	9,866
FEP	Porch, Enclosed, Finished	0	66	46	45.54	3,006
FHS	Half Story, Finished	3,016	6,032	3,016	32.67	197,065
FOP	Porch, Open, Finished	0	260	52	13.07	3,398
FUS	Upper Story, Finished	10,979	10,979	10,979	65.34	717,368
SFB	Base, Semi-Finished	0	6,494	3,896	39.20	254,565
UBM	Basement, Unfinished	0	1,488	298	13.09	19,471

Ttl Gross Liv / Lease Area 25,043 40,219 30,570 1,997,444



Property Location 94 LAKE ST  
Vision ID 2294

Account # 4098

Map ID 283/23/1//

Bldg # 1

Bldg Name  
Sec # 1 of 1  
Card # 1 of 1

State Use 3010  
Print Date 3/13/2025 1:56:08 PM

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH <b>VISION</b>			
MARGATE, INC  76 LAKE ST  LACONIA NH 03246	1	Level	3	Public Sewer	1	Paved	5	Heavy		Description	Code	Appraised	Assessed						
			2	Public Water					COMMERC.	3010	211,200	211,200							
									COM LAND	3010	1,302,400	1,302,400							
									COMMERC.	3010	20,600	20,600							
SUPPLEMENTAL DATA												Total	1,534,200	1,534,200					
Alt Prcl ID 61 23 14 OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 283-23-1				ZONE 2 ZONE 2 % WARD WARD 6		Assoc Pid#				PREVIOUS ASSESSMENTS (HISTORY)									
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed				
MARGATE, INC GILFORD ASSOCIATES MONACO BEACH JACQUES MAURICE C/COLETTE				1526 0658	04-27-1999	U	I	838,000	1 00	2024	3010	211,200	2023	3010	176,400	2022	3010 169,400 3010 394,700 3010 13,400		
				1526 0656	04-27-1999	Q	I	838,000	0	3010	1,302,400	3010	415,200	3010	13,600				
				0689 0386	10-28-1976	U	I	0	0	3010	20,600								
				0	10-28-1976					Total	1,534,200	Total	605,200	Total	577,500				
EXEMPTIONS						OTHER ASSESSMENTS						This signature acknowledges a visit by a Data Collector or Assessor							
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int							

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	39	Motel								
Model	94	Commercial								
Grade	02	Below Average								
Stories:	2									
Occupancy	16.00									
Exterior Wall 1	15	Concr/Cinder								
Exterior Wall 2										
Roof Structure	03	Gable/Hip								
Roof Cover	12	Membrane								
Interior Wall 1	01	Minim/Masonry								
Interior Wall 2										
Interior Floor 1	14	Carpet								
Interior Floor 2										
Heating Fuel	04	Electric								
Heating Type	03	Hot Air-no Duc								
AC Type	01	None								
Bldg Use	301I	MOTELS MDL-96								
Total Rooms										
Total Bedrms	00									
Total Baths	9									
Heat/AC	00	NONE								
Frame Type	03	MASONRY								
Baths/Plumbing	02	AVERAGE								
Ceiling/Wall	06	CEIL & WALLS								
Rooms/Prtns	02	AVERAGE								
Wall Height	8.00									
% Comm Wall	0.00									
1st Floor Use:	301I									
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
WDK	WOOD DECK	L	84	17.00	1988	G	75		0	1,100
PAV1	PAVING-ASPH	L	20,000	2.50	1959	F	25		0	12,500
FN6	W/O TOP RL-4'	L	398	8.00		A	50		0	1,600
BTH2	W/PLUMBING	L	171	29.00		VG	90		0	4,500
SHD1	SHED FRAME	L	96	12.00		G	75		0	900
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec	Value			
BAS	First Floor	2,556	2,556	2,556	56.85		145,316			
FOP	Porch, Open, Finished	0	2,840	568	11.37		32,293			
FUS	Upper Story, Finished	2,556	2,556	2,556	56.85		145,316			
UBM	Basement, Unfinished	0	2,556	511	11.37		29,052			
Ttl Gross Liv / Lease Area		5,112	10,508	6,191			351,977			



Property Location 84 LAKE ST  
Vision ID 2292

Account # 3160

Map ID 303/23/2/1

Bldg # 1

Bldg Name  
Sec # 1 of 1  
Card # 1 of 1

State Use 3010  
Print Date 3/13/2025 1:56:47 PM

CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH	
MARGATE, INC		1	Level	3	Public Sewer	1	Paved	5	Heavy	Description	Code	Appraised	Assessed		
76 LAKE ST				2	Public Water					COM LAND COMMERC.	3010 3010	584,700 33,600	584,700 33,600		
SUPPLEMENTAL DATA															
LACONIA	NH	03246	Alt Prcl ID	61 23 10	OWNOCC	Y	ZONE 2 ZONE 2 %	WARD	WARD 6						
REVIEW			ZONE 1	CR	ZONE 1 %	100	GIS ID	303-23-2	Assoc Pid#						
										Total	618,300	618,300			

RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)							
MARGATE, INC		1526	0660	04-27-1999	U	I		395,000	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
GILFORD ASSOCIATES LMTD P		1525	0033	04-16-1999	Q	I		395,000	00	2024	3010	584,700	2023	3010	204,300	2022	3010	192,300
KELLEY CURRAN P TRUST		1096	0087	05-12-1989	Q	I		4,000	00		3010	33,600		3010	33,600		3010	33,600
KELLEY CURRAN P/HELEN T		1096	0	05-12-1989	Q	V		4,000	00									
KELLEY CURRAN P/HELEN T		1096	0087	05-01-1989	Q	I		4,000	00	Total	618,300	Total	237,900	Total	225,900			

EXEMPTIONS				OTHER ASSESSMENTS												
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int								
		Total	0.00													

ASSESSING NEIGHBORHOOD																													
Nbhd	Nbhd Name	Cyclical Group		TIF District		ID Code		APPRaised VALUE SUMMARY																					
0001		D						Appraised Bldg. Value (Card) 0																					
NOTES																													
VACANT LAND																													
LAND AREA+FF PER TAX MAP																													
WATERFRONT																													
WETLANDS PERMIT - PATIO 2013																													
BUILDING PERMIT RECORD																													
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result														
520-03	10-15-2003	22	DEMOLISHED		01-28-2004	100		DEMO ALL BDLG		08-01-2013	DD			15	PERMIT VISIT														
										10-24-2010	AS			42	HEARING REVIEW														
										05-12-2009	DD			29	DRIVE BY REVIEW														
										04-04-2008	DD			29	DRIVE BY REVIEW														
										06-27-2006	RC			25	REVIEWED														
										03-15-2005	TB			29	DRIVE BY REVIEW														
										01-28-2004	TS			15	PERMIT VISIT														
LAND LINE VALUATION SECTION																													
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen	Adj Unit P	Land Value												
1	301V	MOTELS MDL-0	CR			36,155	SF	1.62	1.00000	5	1.00	PB3	10.000	SIZE/SHAPE		1.0000	16.17	584,700											
1	3010	MOTELS MDL-9	CR			137	FF	0.00	1.00000	0	0.70	50	1.700	SIZE/SHAPE		0.0000	0	0											

Total Card Land Units 0.83 AC Parcel Total Land Area 0.83 Total Land Value 584,700

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	94	Outbuildings								
Model	00	Vacant								
<b>CONDOS DATA</b>										
Parcel Id		C		Own	0.0					
			B		S					
Adjust Type	Code	Description		Factor%						
Condo Flr										
Condo Unit										
<b>COST / MARKET VALUATION</b>										
Building Value New		0								
Year Built		0								
Effective Year Built		0								
Depreciation Code										
Remodel Rating										
Year Remodeled										
Depreciation %		0								
Functional Obsol		0								
External Obsol		0								
Trend Factor		1.000								
Condition		0								
Condition %		0								
Percent Good										
RCNLD		0								
Dep % Ovr										
Dep Ovr Comment										
Misc Imp Ovr										
Misc Imp Ovr Comment										
Cost to Cure Ovr										
Cost to Cure Ovr Comment										
<b>OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)</b>										
Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
PAT1	PATIO-AVG	L	217	6.00	1960	F	25	0		300
PAT2	PATIO-GOOD	L	3,360	11.00	2012	VG	90	0		33,300
<b>BUILDING SUB-AREA SUMMARY SECTION</b>										
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value			
Ttl Gross Liv / Lease Area	0		0	0			0			

No Sketch

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 21-253-13, Thomas J. Pappas**

The property owner filed an application for abatement for 2024 for a year-round camp located at 520 Leighton Ave N. The lot is .73 acres in size and has 190 feet of frontage on Lake Winnisquam.

The taxpayer cites as the rationale for the abatement the recent sale of the subject property. The property was purchased on September 25, 2024, for a recorded consideration of \$1,100,000. The taxpayer claims that the property was marketed by a broker, and that the sale represents an “arms-length” sale. In researching the sale on the Multiple Listing Service, it was discovered that the property was not listed on MLS, rather it was an intra-agency sale, with the listing and selling broker listed as the same person. It was also reported to MLS the day after the closing and was reported as being on the market for 0 days. Additionally, the sale was an estate sale which is not indicative of an arms-length sale, as the motivation of the seller is not typical.

If the property had been typically exposed to the market it might have been some indication of market value. The information collected from MLS indicates that the property was never widely exposed to the open market, and that the buyer may have been aware of the property availability directly from the broker or other source.

A feature of significant value is present on the property, and that is an existing boathouse. Boathouses are now only allowed to be installed under very strict regulations. The cost to merely receive permits for the construction of a boathouse are very high.

It is recommended that the value of \$1,448,300 be sustained, and that no abatement should be granted.

Property Location 520 LEIGHTON AV N  
Vision ID 3364 Account # 2478

Map ID 21/253/13//

Bldg # 1

Bldg Name  
Sec # 1 of 1 Card # 1 of 1

State Use 1013  
Print Date 03-13-2025 11:24:14

CURRENT OWNER			TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				<div style="display: flex; align-items: center; justify-content: center;"> <div style="flex: 1; text-align: right;">1501</div> <div style="flex: 1; text-align: center;">LACONIA, NH</div> <div style="flex: 1; text-align: left;">VISION</div> </div>																
PAPPAS THOMAS J			4	Rolling	6	Septic	1	Paved	2	Light	RESIDNTL	1013	85,600	85,600																	
					C	Artisan Well																									
12 SWART TERRACE			SUPPLEMENTAL DATA										RES LAND	1013		1,364,300	1,364,300														
			Alt Prcl ID	104 253 72	ZONE 2	SPOD		RESIDNTL	1013	13,700	13,700																				
NASHUA NH 03064			OWNOCC N	ZONE 2 %	WARD		WARD 1																								
			REVIEW	RR1	GIS ID 21-253-13		Assoc Pid#																								
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)																			
PAPPAS THOMAS J CURTIS EDWARD E TRUST CURTIS EDWARD E CURTIS EDWARD E/PARADIS BRUCE GOVE ANDREW C & MARGARET			3643	0766	09-23-2024	U	I	1,100,000		81	Year	Code	Assessed	Year		Code	Assessed	V	Year	Code	Assessed										
			2256	0073	12-22-2005	U	I	4,000		1F	2024	1013	70,600	2023	1013	68,100	2022	1013	64,800												
			2135	0250	01-21-2005	U	I	115,000		1		1013	1,364,300		1013	1,330,500		1013	1,205,800												
			1385	0674	07-26-1996	Q	I	149,900		00		1013	13,400		1013	12,900		1013	11,700												
			0871	0768	07-26-1996			0					Total	1,448,300	Total	1,411,500	Total	1,282,300													
EXEMPTIONS			OTHER ASSESSMENTS										This signature acknowledges a visit by a Data Collector or Assessor																		
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int																			
Total		0.00																													
ASSESSING NEIGHBORHOOD																		APPRaised VALUE SUMMARY													
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Appraised Bldg. Value (Card)</td> <td style="text-align: right;">83,400</td> </tr> <tr> <td>Appraised Xf (B) Value (Bldg)</td> <td style="text-align: right;">2,200</td> </tr> <tr> <td>Appraised Ob (B) Value (Bldg)</td> <td style="text-align: right;">13,700</td> </tr> <tr> <td>Appraised Land Value (Bldg)</td> <td style="text-align: right;">1,364,300</td> </tr> <tr> <td>Special Land Value</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total Appraised Parcel Value</td> <td style="text-align: right;">1,463,600</td> </tr> <tr> <td>Valuation Method</td> <td style="text-align: right;">C</td> </tr> </table>								Appraised Bldg. Value (Card)	83,400	Appraised Xf (B) Value (Bldg)	2,200	Appraised Ob (B) Value (Bldg)	13,700	Appraised Land Value (Bldg)	1,364,300	Special Land Value	0	Total Appraised Parcel Value	1,463,600	Valuation Method	C
Appraised Bldg. Value (Card)	83,400																														
Appraised Xf (B) Value (Bldg)	2,200																														
Appraised Ob (B) Value (Bldg)	13,700																														
Appraised Land Value (Bldg)	1,364,300																														
Special Land Value	0																														
Total Appraised Parcel Value	1,463,600																														
Valuation Method	C																														
0001				A																											
NOTES																															
BEDS/BATHS																															
BEIGE																															
AREA PER PLAN 18 PG 1343 & FRONTAGE PER																															
TAXMAPS																															
FUNC: PARTIAL INSULATION; PARTIAL FINISH ON WALLS																															
NC-CHECK FOR RENOS, FLOOR, WALLS,																															
BUILDING PERMIT RECORD																															
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result													
396-05	07-12-2005	05	R-RENOVATE		18,000	05-24-2006	100						12-04-2024	PS	S		02	MEASURED													
													08-12-2022	PS	CY		02	MEASURED													
													06-24-2022	PS	CY		44	NO TRESPASSING													
													05-08-2017	KRT	CY		44	NO TRESPASSING													
													07-15-2013	TB			30	EXTERIOR INSPECTION													
													04-28-2011	DD			14	INSPECTED													
													03-08-2011	TB			07	INFO BY PLAN													
LAND LINE VALUATION SECTION																															
B	Use Code	Description		Zone	LA	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen		Adj Unit P	Land Value											
1	1013	SFR WATER M		RR1			31,799	SF	2.91	1.00000	5	0.95	WS2	15.500	EASEMENTS/ACCESS-10/F			1.0000	42.9	1,364,300											
1	1013	SFR WATER M		RR1			280	FF	0.00	1.00000	0	1.00	WS2	15.500				0.0000	0	0											
Total Card Land Units						0.73	AC	Parcel Total Land Area						0.73																	
																		Total Land Value	1,364,300												

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	37	Camp Year Rnd								
Model	01	Residential								
Grade:	03	Average								
Stories:	1	1 Story								
Occupancy	1									
Exterior Wall 1	06	Board & Batten								
Exterior Wall 2	25	Vinyl Siding								
Roof Structure:	03	Gable/Hip								
Roof Cover	03	Asph/F Gls/Cmp								
Interior Wall 1	06	Cust Wd Panel								
Interior Wall 2										
Interior Flr 1	12	Hardwood								
Interior Flr 2										
Heat Fuel	02	Oil								
Heat Type:	04	Forced Air-Duc								
AC Type:	01	None								
Total Bedrooms	01	1 Bedroom								
Total Bthrms:	1									
Total Half Baths	0									
Total Xtra Fixtrs										
Total Rooms:	4	4 Rooms								
Bath Style:	02	Average								
Kitchen Style:	02	Average								
<b>OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)</b>										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BHS1	BOAT HSE AV	L	280	88.00	1968	A	50		0	12,300
SHD1	SHED FRAME	L	250	12.00	1968	F	25		0	800
SHD1	SHED FRAME	L	64	12.00	1968	F	25		0	200
SHD1	SHED FRAME	L	32	12.00	1968	F	25		0	100
FPL1	FIREPLACE B	B	1	3100.00	1994		70.0		0	2,200
DCK1	DOCKS-RES	L	35	35.00		F	25		0	300
<b>BUILDING SUB-AREA SUMMARY SECTION</b>										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec	Value			
BAS	First Floor	475	475	475	156.71		74,438			
SFB	Base, Semi-Finished	0	285	171	94.03		26,798			
UBM	Basement, Unfinished	0	190	38	31.34		5,955			
WDK	Deck, Wood	0	425	43	15.86		6,739			
Ttl Gross Liv / Lease Area		475	1,375	727		113,930				



KB

Mail

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LA CONIA, NH

## 2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

### ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

**City of Laconia/Assessors**  
45 Beacon St. East  
Laconia, NH 03246

Date: February 27, 2025

#### SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name: Thomas J. Pappas  
Mailing Address: 12 Sweet Terrace  
Telephone No: (Cell): 603-757-9845 Email address: t.pappas@primmer.com  
Telephone No: (Home): \_\_\_\_\_

\*If 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 municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

#### SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)

Name(s): \_\_\_\_\_

Mailing Address(es): \_\_\_\_\_

Telephone Number(s): (Work): \_\_\_\_\_ (Cell): \_\_\_\_\_

#### SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 21 Block: 253 Lot: 13 Tax Account #: \_\_\_\_\_

2024 Assessed Valuation: \$ 1,448,300

Property Location: 520 Leighton Avenue, Laconia, NH

**CODE OF THE CITY OF LACONIA**  
**CHAPTER 215, ARTICLE 1 § 215-1**

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

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

#### **SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all 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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

**NOTE:** If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

*See Attached for Reasons for Abatement*

#### **SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 211253113 Appeal Year Market Value \$ 1,100,000

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

#### **SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

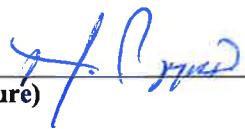
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
21/253/14	522 Leighton Ave			\$1,101,600	
21/253/15	530 Leighton Ave			\$1,195,300	

#### **SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application**. By signing below, the Party(ies) certifies and swear(s) 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.

##### **Signature of Property Owner(s) and Representatives**

Date: February 27, 2025

X   
(Signature)

X  
(Signature)

#### **SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)**

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: \_\_\_\_\_ X \_\_\_\_\_  
(Representative's Signature)

---

#### **SECTION J. Disposition of Application\* (CITY USE ONLY)**

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: Granted \_\_\_\_\_ Revised Assessment \$ \_\_\_\_\_

Denied \_\_\_\_\_

Date \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_

## **SECTION E**

The property at 520 Leighton Avenue was listed for sale by Roche Realty (the “Property”). The Property was purchased on September 23, 2024, for the fair market value of \$1,100,000. The buyer and seller did not know each other. The seller was represented by an experienced real estate agent. This arm’s length sale of the Property that was listed for sale is the best indication of the Property’s fair market value.

The Property consists of .74 acres, with a small house with 760 feet of living space, 190 feet of storage, and 425 feet of decking. It also has a small boathouse with 280 feet. The Property has 290 feet of water frontage, but 90 plus feet are on a small shallow cove and only approximately 200 feet are on the lake.

The property next door at 522 Leighton Avenue consists of .49 acres with a house of similar size and a screen porch. This property has 200 feet of water frontage on the lake. It is assessed at \$1,101,500.

The property next to 522 Leighton Avenue located at 536 Leighton Avenue consists of .48 acres with a house containing 1,728 feet of living area and an unfinished basement of 864 feet, and a porch and a deck. This property has 200 feet of water frontage on the lake. It is assessed at \$1,195,300.

Comparing these 3 properties, the Property and 522 Leighton Avenue have the same water frontage on the lake and are of a similar size. The property at 536 Leighton Avenue is a substantially larger house with the same water frontage on the lake.

Based upon the recent sale of 520 Leighton Avenue and the assessments of the two neighboring properties, the Property’s equalized assessment exceeds the Property’s market value. The Property should be assessed at \$1,110,000.