

CITY OF LACONIA

BOARD OF ASSESSORS

Thursday, May 22, 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. Derosa Family Rev. Trust, 264-426-4.016

Documents:

[2024 DEROSA.PDF](#)

9.II. Padula Mark A 2022 Trust, 278-248-2

Documents:

[2024 PADULA.PDF](#)

9.III. Tenander, Charles J, 234-456-11.008

Documents:

[2024 TENANDER.PDF](#)

9.IV. Sifferlen, Brian & Patricia, 271-420-5.015

Documents:

[2024 SIFFERLEN.PDF](#)

9.V. Gillis, Toni Jane Trust Of 2005, 264-410-6.011

Documents:

[\*\*2024 GILLIS.PDF\*\*](#)

9.VI. Mullin, Cheri L. & Garside James J., 283-23-2.024

Documents:

[\*\*2024 MULLIN.PDF\*\*](#)

9.VII. Lokken Investment Trust, 325-220-2.002

Documents:

[\*\*2024 LOKKEN CONDO.PDF\*\*](#)

9.VIII. Lokken Investment Trust, 324-220-3.070

Documents:

[\*\*2024 LOKKEN BS.PDF\*\*](#)

9.IX. Everett Scott A Living Trust, 322-168-4.2 Current Use

Documents:

[\*\*290 NORTH.PDF\*\*](#)

**10. NON-PUBLIC SESSION**

**11. OTHER**

11.I. Current Use Application

11.II. Current Use Warrants

11.III. Timber Warrants

11.IV. Abatement Slips

11.V. Tax Warrant

**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.**

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

### **Map 264 Block 426 Lot 4.016 – DeRosa, Robert**

The property owner filed an abatement request on the year-round residential condominium unit located at 54 B Eagle Drive, Unit 16 in the Birchwood Condominium. This complex of stand-alone and attached residential units is located in South Down/Long Bay and has use rights to a shared amenities. The taxpayer's unit is a Townhouse unit comprised of 1,693 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1986.

The taxpayer has recited the assessed values of one other unit that are located in Birchwood as the source of their market value estimate, and that unit sold for significantly more than its assessed value (\$592,500 in November 2024). Two other comparable properties are units located on Weirs Blvd in a distinctly different complex. No other value evidence has been provided.

A review of the description of the unit shows that the assessment assumes 2 full bathrooms where the record incorrectly reports 4 full bathrooms. Correcting this error reduces the assessed value.

It is recommended that abatement be granted to reduce the original assessed value of \$720,300 to \$691,900, resulting in an abatement of \$28,400 in assessed value.

RECEIVED

JAN 14 2025

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ASSESSOR'S OFFICE  
LACONIA, NH

FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

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

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

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

Name(s): Robert DeRosa

Mailing Address: 26 Car Mar Ln Salem, NH

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 617-76 [REDACTED] 3-9520 (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): \_\_\_\_\_

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

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

**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>	<u>Acct #</u>
<u>264/426/4/016</u>	<u>54B Eagle Drive Laconia, NH</u>			<u>7201</u>

2024 Assessment: \$720,300

2023 Assessment: \$448,400

THE JOURNAL OF POLITICAL VIOLENCE AND PEACE STUDIES

Digitized by srujanika@gmail.com

## benfieD had oft

28 Can Metabolism

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the following year, the first of the new series of *Journal of the Royal Society of Medicine* was published.

### Identificazione dei dati personali

FM, 8000 ft. above sea level. The mountains are

008,018 Assembly, 1908

000.8414 Unpublished Address

#### **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>
266/366/1/029	84 Recreation Rd.	Garage	\$25,000

#### **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.

- 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.)

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1.1 The town assessment card says this unit has 4 full bathrooms. That is incorrect.

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There is only one full bath, one half bath and one 3/4 bath. 3 bathrooms total.

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5661830414050 48 Recession R&L Gs1sd \$25,000

Guiberson & Guiberson 3607728

1. *Introduzione alla storia del cinema*

#### **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.

Town Parcel ID# 426/4/016 Appeal Year Market Value \$ 509,200.

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

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

**Close neighbor, comparable property assessment**

#### **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
15 Gables Drive	Laconia, NH	\$592,500 11/21/2024		\$509,200
257 Weirs Blvd	Laconia, NH Unit 27	\$470,000 5/10/2024		\$385,900
257 Weirs Blvd	Laconia, NH Unit 4	\$455,000 7/25/2024		\$377,300

#### **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) 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: 1/7/25

  
(Signature)

Robert DeRosa  
(Print Name)

  
(Signature)

  
(Print Name)

Det er ikke en enkelt løsning som kan løse vannsikringen i landet. Det er flere faktorer som må til for å få til en stabil vannsikring:

• **Økt vannbevarende teknologi** - Vannbevarende teknologi kan hjelpe med å redusere vannbruket og samtidig øke vannbevareningen.

• **Oppgradering av vannledningene** - Oppgradering av vannledningene kan hjelpe med å redusere vannbruket og samtidig øke vannbevareningen.

• **Oppgradering av vannbevarende teknologi** - Vannbevarende teknologi kan hjelpe med å redusere vannbruket og samtidig øke vannbevareningen.

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• **Oppgradering av vannbevarende teknologi** - Vannbevarende teknologi kan hjelpe med å redusere vannbruket og samtidig øke vannbevareningen.

Oppgradering	Årsak	Oppgradering av vannbevarende teknologi	Oppgradering av vannbevarende teknologi
Oppgradering av vannbevarende teknologi			
Oppgradering av vannbevarende teknologi			
Oppgradering av vannbevarende teknologi			

Oppgradering av vannbevarende teknologi kan hjelpe med å redusere vannbruket og samtidig øke vannbevareningen.

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Oppgradering av vannbevarende teknologi kan hjelpe med å redusere vannbruket og samtidig øke vannbevareningen.

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

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

---

(Selectmen/Assessor Signature)

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(Selectmen/Assessor Signature)

---

(Selectmen/Assessor Signature)

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(Selectmen/Assessor Signature)

Property Location 54 EAGLE DR #B  
Vision ID 6264

Account # 7201

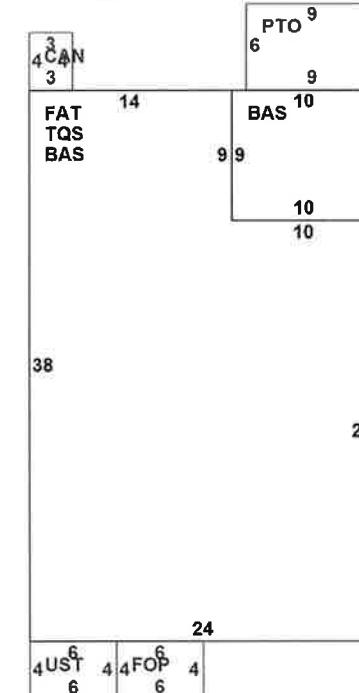
Map ID 264/ 426/ 4/ 016/  
Bldg # 1

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

State Use 1020  
Print Date 02-06-2025 11:37:42

CURRENT OWNER			TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				 <i>691,900</i>																			
DEROSA FAMILY REV TRUST			1	Level	1	All Public	1	Paved	2	Light	RESIDNTL	1020	720,300	720,300																				
DEROSA ROBERT J JR & ELLEN M T 26 CARMAR LN			SUPPLEMENTAL DATA																															
			Alt Prcl ID OWNOCC	23E 275 8R N	ZONE 2 ZONE 2 % WARD		WARD 1																											
SALEM	NH	03079	REVIEW	ZONE 1 ZONE 1 %	RS 100	Assoc Pid#				Total	720,300	720,300																						
RECORD OF OWNERSHIP			BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)																									
DEROSA FAMILY REV TRUST DEROSA ROBERT J & ELLEN M DEROSA ROBERT J & ELLEN M & DEROSA ROBERT J & ELLEN M BIRCH RIDGE REALTY TRUST			3561	0765	04-14-2023	U	I	0	38	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed																
			3509	0556	05-27-2022	U	I	0	38	2024	1020	720,300	2023	1020	448,400	2022	1020	478,800																
			2899	0651	02-11-2014	U	I	0	38	Total	720,300	Total	448,400	Total	478,800																			
			0909	0570	07-24-1985	U	I	0																										
			0899	0176	04-18-1985			0																										
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="1"> <tr> <td>Appraised Bldg. Value (Card)</td> <td>719,100</td> </tr> <tr> <td>Appraised Xf (B) Value (Bldg)</td> <td>1,200</td> </tr> <tr> <td>Appraised Ob (B) Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Appraised Land Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Special Land Value</td> <td>0</td> </tr> <tr> <td>Total Appraised Parcel Value</td> <td>720,300</td> </tr> <tr> <td>Valuation Method</td> <td>C</td> </tr> </table> <p>Total Appraised Parcel Value</p>						Appraised Bldg. Value (Card)	719,100	Appraised Xf (B) Value (Bldg)	1,200	Appraised Ob (B) Value (Bldg)	0	Appraised Land Value (Bldg)	0	Special Land Value	0	Total Appraised Parcel Value	720,300	Valuation Method	C
Appraised Bldg. Value (Card)	719,100																																	
Appraised Xf (B) Value (Bldg)	1,200																																	
Appraised Ob (B) Value (Bldg)	0																																	
Appraised Land Value (Bldg)	0																																	
Special Land Value	0																																	
Total Appraised Parcel Value	720,300																																	
Valuation Method	C																																	
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int																								
ASSESSING NEIGHBORHOOD																																		
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code																											
0001			A				SD																											
NOTES																																		
BIRCHWOOD #16B DUPLEX UNIT SLAB BROWN IA																																		
BUILDING PERMIT RECORD																																		
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result																
2023-00035	02-14-2023	05	R-RENOVATE		120,000		100		BATHROOM FIXTURE SWAP,				04-23-2024	PS	B		01	LEFT NOTICE																
													03-28-2023	PS	B		15	PERMIT VISIT																
													10-27-2022	PS	CY		02	MEASURED																
													07-21-2017	KRT	CY		02	MEASURED																
													11-11-2008	CM			02	MEASURED																
													02-15-2002	TS			03	MEAS & INSPC																
													08-23-1989	99			99	MMC INFO																
LAND LINE VALUATION SECTION																																		
B	Use Code	Description		Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen		Adj Unit P	Land Value															
1	1020	CONDO MDL-0		RS			0	SF	0.00	1.00000	5	1.00	00	1.000	<i>5/16/25 SH 25</i>		0.0000	0	0															
Total Card Land Units						0	AC	Parcel Total Land Area				0.00							Total Land Value	0														

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	9H	CONDO DUPLEX			
Model	05	Res Condo			
Grade	04	Average +10			
Stories:	2	2 Stories			
Occupancy	1		CONDO DATA		
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	104267	C 007      Owne 0.0
Interior Wall 2:					BIRCHWOOD      B 1      S 1
Interior Floor 1	12	Hardwood	Adjust Type	Code	Description      Factor%
Interior Floor 2	14	Carpet	Condo Flr	G	Good      105
Heat Fuel:	04	Electric	Condo Unit	E	E      100
Heat Type:	04	Electr Basebrd			
AC Type:	07		COST / MARKET VALUATION		
Ttl Bedrms:	02	Heat Pump	Building Value New		866,429
Ttl Bathrms:	02	2 Bedrooms			
Ttl Half Bths:	1	4 Full	Year Built		1986
Xtra Fixtress			Effective Year Built		2007
Total Rooms:	6	4 Rooms	Depreciation Code		GD
Bath Style:	02	Average	Remodel Rating		
Kitchen Style:	02	Average	Year Remodeled		
			Depreciation %		17
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		83
			Cns Sect Rcnld		719,100
			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 Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL	FIREPLACE	B	1	1500.00	1999		83.00		0	1,200

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	912	912	912	460.81	420,259
CAN	Canopy	0	12	1	38.40	461
FAT	Attic, Finished	164	822	164	91.94	75,573
FOP	Porch, Open, Finished	0	24	5	96.00	2,304
PTO	Patio	0	54	3	25.60	1,382
TQS	Three Quarter Story	617	822	617	345.89	284,320
UST	Utility, Storage, Unfinished	0	24	6	115.20	2,765

Ttl Gross Liv / Lease Area

1,693

2,670

1,708

787,064



**2024 ABATEMENT REQUEST – Staff Notes**

**Map 278 Block 248 Lot 2 – Padula, Mark, Trustee**

The property owner filed an abatement request on very small 610 square foot lot that has 50 feet of direct water frontage on Paugus Bay.

The concerns expressed by the taxpayer are related to the size of the lot and its inability to support a structure. There are docks constructed on the site that allow for boating access to the lake. This is a valuable attribute of the property.

All of the property in the area that have water access rights are now assessed in a manner that is consistent and proportional.

There is an unsupported market value estimate of \$70,000 provided by the taxpayer.

It is recommended that no abatement be granted, and that the assessed value of \$127,100 be sustained.

Property Location WEIRS BV  
Vision ID 2323

Account # 1614

Map ID 278/ 248/ 2 /

Bldg # 1

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

State Use 1303  
Print Date 02-06-2025 11:34:13

CURRENT OWNER			TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH <b>VISION</b>											
PADULA MARK A 2022 TRUST/TRUSTEE			4	Rolling	1	All Public	1	Paved	5	Heavy	RES LAND RESIDNTL	Code	Appraised	Assessed												
									1303	122,700		122,700														
193 NH RTE 106  GILMANTON NH 03237			<b>SUPPLEMENTAL DATA</b>										1303	4,400		4,400										
			Alt Prcl ID	62 248 2	ZONE 2		ZONE 2 %		WARD		WARD 6															
			OWNOCC	N	REVIEW		CR		100		100															
			GIS ID	278-248-2	Assoc Pid#								Total	127,100	127,100											
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)														
PADULA MARK A 2022 TRUST/TRUSTEE  PADULA MARK A PAQUETTE J NORMAND OH BOY LIVING TRUST DONALDSON HARVEY CHARLES &			3552	0079	01-31-2023	U	V	0	38	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed							
			2504	0667	06-27-2008	U	V	70,000	38	2024	1303	122,700	2023	1303	57,900	2022	1303	52,100								
			1799	0135	10-08-2002	U	V	279,000	1	1303	4,400	500	1303	500	500	1303	500									
			1752	0782	05-13-2002	U	V	4,000	1F																	
			0850	0128	07-26-1983	U	V	0		Total	127,100	Total	58,400	Total	52,600											
EXEMPTIONS					OTHER ASSESSMENTS										This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description		Amount	Code	Description		Number	Amount		Comm Int	Year	Code	Assessed						Year	Code	Assessed	V	Year	Code	Assessed
												2024	1303	122,700	2023	1303	57,900	2022	1303	52,100						
												1303	4,400	500	1303	500	500	1303	500							
												Total	127,100	Total	58,400	Total	52,600									
<b>ASSESSING NEIGHBORHOOD</b>																										
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		<b>APPRAISED VALUE SUMMARY</b>																	
0001			B																Appraised Bldg. Value (Card)	0						
<b>NOTES</b>																										
WATERFRONT  AREA & FRONTAGE PER TAXMAPS																										
REMOVABLE DOCK 80 SF/NV																										
<b>BUILDING PERMIT RECORD</b>												<b>VISIT / CHANGE HISTORY</b>														
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result								
													01-18-2024	PS	CY		02	MEASURED								
													05-23-2014	DD			25	REVIEWED								
													10-06-2010	PP			41	HEARING CHANGE DATA								
													07-19-2010	RK			33	RES FIELD REVIEW								
													07-09-2009	DD			29	DRIVE BY REVIEW								
													07-31-2003	TS			03	MEAS & INSPC								
													08-04-1994	FW			18	CHG @ HEARIN								
<b>LAND LINE VALUATION SECTION</b>																										
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	1303	VACANT WTRF		CR			610	SF	40.23	1.00000	5	0.50	PB3	10.000	SIZE				1.0000	201.15	122,700					
1	1303	VACANT WTRF		CR			50	FF	0.00	1.00000	0	1.00	PB3	10.000					0.0000	0	0					
Total Card Land Units												0.01	AC	Parcel Total Land Area		0.01									Total Land Value	122,700

**CONSTRUCTION DETAIL****CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description	
Style:	94	Outbuildings				
Model	00	Vacant	<b>CONDO DATA</b>			
Grade:			Parcel Id	C	Owne 0.0	
Stories:				B	S	
Occupancy			Adjust Type	Code	Description Factor%	
Exterior Wall 1			Condo Flr			
Exterior Wall 2			Condo Unit			
Roof Structure:			<b>COST / MARKET VALUATION</b>			
Roof Cover			Building Value New	0		
Interior Wall 1			Year Built	0		
Interior Wall 2			Effective Year Built	0		
Interior Flr 1			Depreciation Code			
Interior Flr 2			Remodel Rating			
Heat Fuel			Year Remodeled			
Heat Type:			Depreciation %			
AC Type:			Functional Obsol	0		
Total Bedrooms			External Obsol	0		
Total Bthrms:			Trend Factor	1.000		
Total Half Baths			Condition			
Total Xtra Fixtrs			Condition %	0		
Total Rooms:			Percent Good			
Bath Style:			RCNL	0		
Kitchen Style:			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 Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
WDK	WOOD DECK	L	189	17.00	1970	A	50		0.00	1,600
DCK1	DOCKS-RES	L	140	35.00		A	50		0.00	2,500
PAT1	PATIO-AVG	L	101	6.00		A	50		0.00	300

**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



## **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

JAN 21 2025

Date: 1/13/25

RECEIVED  
JAN 21 2025  
ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: Mark A Paduk

Mailing Address: 193 State Rd 106 Gilman Email address: MarkP922@hotmail.com  
Telephone No: (Cell): 603-765-4373 (Home): same

\*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: 278 Block: 248 Lot: 2/ Tax Account #: 1614

2024 Assessed Valuation: \$ 122,700 127,100

Property Location: 42 Weis Blvd 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.)

*Please note when Br. Daigreault worked for the city she assisted me in lowering this tax bill. This lot is .01 of acre. Also this lot is unbuildable as I went thru the ZBA in 2008 to attempt to build a shed and was denied due to lot being to small to meet set back. The size of this lot is 50 ft wide by 35 ft deep that's a measly 1825 sq ft!!!*

#### **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# 278/246/21 Appeal Year Market Value \$ My estimate 70,000

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).

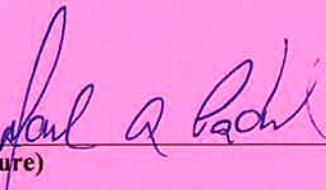
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

#### **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: 1/13/25

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: \_\_\_\_\_

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.**

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

### **Map 234 Block 456 Lot 11.008 – Tenander, Charles**

The property owner filed an abatement request on the year-round residential condominium unit located at 63 Evergreens Drive, Unit 8 in the Evergreen Condominium. This complex of attached residential townhouse units. The taxpayer's unit is comprised of 1,098 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1988.

The taxpayer has recited the assessed values of three other units that are located in Evergreen as the source of their market value estimate, and those units sold in a range of \$320,000 to \$365,000 in 2022 and 2023. There are a series of photos and description of the unit that show the unit as being in mostly original condition with few if any upgrades or renovations. No other value evidence has been provided.

A review of the description of the unit shows that the assessment states the quality of construction rating is better than average, when it appears to better match the average grade description. Correcting this error reduces the assessed value.

It is recommended that abatement be granted to reduce the original assessed value of \$324,400 to \$295,200, resulting in an abatement of \$29,200 in assessed value.

# 600018 ✓

## **2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

**ONE APPLICATION FOR EACH PROPERTY APPEALED**

Upon completion of this form return to:

**RECEIVED**

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

**FEB 28 2025**

**ASSESSOR'S OFFICE  
LACONIA, NH**

Date: Feb 27, 2025

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

Name: Charles Tenander

Mailing Address: 63 Evergreens Drive #8, Laconia NH Email address: ctenander@yahoo.com  
Telephone No: (Cell): 603-387-9136 (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: 234 Block: 456 Lot: 11/008 Tax Account #: 9270

2024 Assessed Valuation: \$ 306,000 324,400  
(2023)

#### **Property Location:**

63 Evergreens Dr 8

#### **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>
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**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

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**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# 234/456/11/008 Appeal Year Market Value \$ 216,000

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>
234/456/11/025	41 Evergreens Dr #7.	\$333,000	06/09/2022	\$320,800	
234/456/11/005.	63 Evergreens Drive #5.	\$365,000	07/01/2022	\$333,800	
234/456/11/013	53 Evergreens Dr #4	\$320,000	10/02/2023	\$317,600	

#### **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: 2-27-2025

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: \_\_\_\_\_

## 63 Evergreens Dr #8 Abatement Application Attachment

The assessment is disproportionate to the market value based on comparable sales of similar units in the Evergreens condo development. Comparable sales of townhouse condos on Evergreens Dr from 2023 & 2024 are skewed because the condos that were sold had considerable updates, including: new flooring, updated kitchen and baths, new windows, mini-split heating / cooling, new interior solid core doors, interior trim and paint. For 2023 the comparable's include: 41 Evergreens Dr #7 and 63 Evergreens Dr #7. For 2024 the comparable's include 53 Evergreens Dr #4. Since all these comparable's were recently updated the assessment for 63 Evergreens Dr #8 is disproportionate because there have been no updates since it was built in the late 1980's. Photo's below.







Property Location 63 EVERGREENS DR #8  
Vision ID 8143 Account # 9270

Map ID 234/456/11/008/  
Bldg # 1

Bldg Name  
Sec # 1 of 1

State Use 1020  
Print Date 02-28-2025 10:00:27

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; margin-right: 10px;">1501</div> <div style="flex: 1; text-align: center;">LACONIA, NH</div> <div style="flex: 1; text-align: left; margin-left: 10px;">245,200</div> </div> <b>VISION</b>			
TENANDER CHARLES JOHN  63 EVERGREENS DR #8  LACONIA NH 03246			4	Rolling	1	All Public	1	Paved	2	Light	RESIDNTL RESIDNTL	Code	Assessed	Assessed				
									1020	321,600		321,600						
									1020	2,800		2,800						
			<b>SUPPLEMENTAL DATA</b>															
			Alt Prcl ID 79C 248 1 8		OWNOCC N		ZONE 2 ZONE 2 %		WARD			WARD 6						
REVIEW ZONE 1 CR ZONE 1 % 100		GIS ID 234-456-11		Assoc Pid#						Total	324,400	324,400						
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)						
TENANDER CHARLES JOHN MARLEY THOMAS O & MARLEY FRANK J J MARLEY FRANK J ESTATE OF CITY BAY REALTY LLC 670 LLC			3001	0947	11-05-2015	Q	I	96,400		00	Year	Code	Assessed	Year	Code	Assessed		
			P200	0	10-28-2009	U	I	0		38	2024	1020	321,600	2023	1020	303,200		
			1960	0847	10-14-2003	Q	I	157,000		01	1020	2,800	1020	2,800	2022	1020	244,200	
			1893	0318	05-30-2003	U	I	955,000		1					1020	2,500		
			1846	0663	02-13-2003	U	I	1,900,000		1								
											Total	324,400	Total	306,000	Total	246,700		
EXEMPTIONS					OTHER ASSESSMENTS									This signature acknowledges a visit by a Data Collector or Assessor				
Year	Code	Description		Amount	Code	Description		Number	Amount		Comm Int							
<b>ASSESSING NEIGHBORHOOD</b>														APPRaised VALUE SUMMARY				
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card) 320,400 Appraised Xf (B) Value (Bldg) 1,200 Appraised Ob (B) Value (Bldg) 2,800 Appraised Land Value (Bldg) 0 Special Land Value 0 Total Appraised Parcel Value 324,400 Valuation Method C									
0001			B															
<b>NOTES</b>																		
EVERGREENS #8 GREY IG END UNIT																		
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	
												12-14-2023	PS	CY		02	MEASURED	
												06-06-2016	DD			25	REVIEWED	
												07-29-2004	VI			02	MEASURED	
												07-29-2004	VI			01	LEFT NOTICE	
												01-20-2004	TS			14	INSPECTED	
												06-26-2002	TS			03	MEAS & INSPC	
												07-23-1990	99			99	MMC INFO	
LAND LINE VALUATION SECTION																		
B	Use Code	Description		Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen	Adj Unit P	Land Value
1	1020	CONDO MDL-0		CR			0 SF	0.00	1.00000	5	1.00	00	1.000	5/16/25 STA 25		0.0000	0	0
Total Card Land Units 0 AC										Parcel Total Land Area 0.00					Total Land Value 0			

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)											
Element	Cd	Description	Element	Cd	Description									
Style:	55	Condo Tnhs												
Model	05	Res Condo												
Grade	04	Average +10												
Stories:	2	2 Stories												
Occupancy	1													
Interior Wall 1:	05	Drywall/Sheet												
Interior Wall 2:														
Interior Floor 1	14	Carpet												
Interior Floor 2														
Heat Fuel:	04	Electric												
Heat Type:	04	Electr Basebrd												
AC Type:	07	Unit/AC												
Ttl Bedrms:	04	2 Bedrooms												
Ttl Bathrms:	02	2 Full												
Ttl Half Bths:	2													
Xtra Fixtres	1													
Total Rooms:	4	4 Rooms												
Bath Style:	02	Average												
Kitchen Style:	02	Average												

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

### **Map 271 Block 420 Lot 5.15 – Sifferlen, Brian & Patricia**

The property owner filed an abatement request on the year-round residential condominium unit located at 39 A Freedom Lane, Unit 15 in the Fields Crossing Condominium. This complex of stand-alone and attached residential units is located in South Down/Long Bay, and has use rights to a shared amenities. The taxpayer's unit is a Townhouse unit comprised of 1,389 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1998, while most of the units in the complex were constructed in the mid to late 1980's.

The taxpayer has recited the assessed values of two other units that are located in Fields Crossing as the source of their market value estimate, including one that sold. These comparable properties are attached units. No other value evidence has been provided.

A review of recent sales in Fields Crossing indicates a range from \$450,000 to \$626,000 for attached units. This unit is one of the newer units in the complex, and the calculated depreciation appears to be understated relative to the other original units. A 5% functional deduction has been added to the subject depreciation calculation to bring it more in line with the other units.

It is recommended that abatement be granted to reduce the original assessed value of \$530,400 to \$498,900, resulting in an abatement of \$31,500 in assessed value.

Property Location 39 FREEDOM LN #A  
Vision ID 6054 Account # 9946

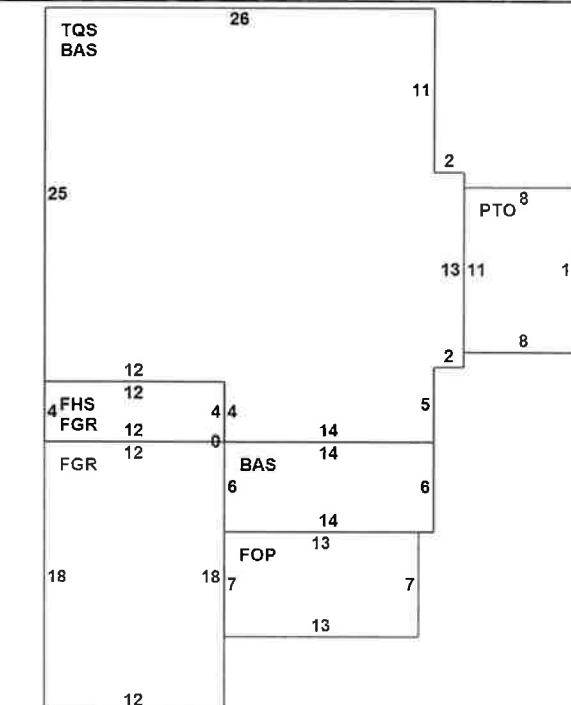
Map ID 271/420/5/015/  
Bldg # 1

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

State Use 1020  
Print Date 01-03-2025 11:55:40

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>							
SIFFERLEN BRIAN & PATRICIA  46 WILSON RD  NORTH ANDOV MA 01845				4 Rolling		2 Public Water		1 Paved		2 Light		RESIDNTL  Alt Prcl ID 23E 272 8-15 OWNOCN N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 271-420-5	Description		Code		Assessed	Assessed					
				3 Public Sewer																			
				SUPPLEMENTAL DATA				ZONE 2 ZONE 2 % WARD WARD 1															
																	Assoc Pid#						
																	Total		530,400	530,400			
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)										
SIFFERLEN BRIAN & PATRICIA CONNELLY ANDREW L & JENNIFER MORELLI RICHARD & KATHRYN FAESSLER EUGENE C & GEORGEANNA F BOURBEAU PHILIP J & JEANNINE P				3510	0849	06-03-2022	U	I	400,000	22	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed			
				3396	0721	03-12-2021	Q	I	326,000	04	2024	1020	530,400	2023	1020	454,000	2022	1020	423,500				
				2752	0614	01-31-2012	Q	I	157,000	00													
				1934	0130	08-20-2003	Q	I	185,000	00													
				1724	0625	02-04-2002	Q	I	154,000	00													
																			Total	530,400	Total	454,000	Total
EXEMPTIONS				OTHER ASSESSMENTS												This signature acknowledges a visit by a Data Collector or Assessor							
Year	Code	Description		Amount		Code	Description		Number		Amount		Comm Int										
ASSESSING NEIGHBORHOOD																		APPRAISED VALUE SUMMARY					
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card) 529,100 Appraised Xf (B) Value (Bldg) 1,300 Appraised Ob (B) Value (Bldg) 0 Appraised Land Value (Bldg) 0 Special Land Value 0 Total Appraised Parcel Value 530,400 Valuation Method C													
0001				A				SD															
NOTES																							
FIELDS CROSSING #15 C MODEL CATH-C C-TILE HALL/KIT																							
SLAB GREY IVG <i>func = market Adj</i>																							
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					
401-97	11-20-1997	08	NEW CONDO		150,000	03-27-2001	100						02-10-2023	SH	A		25	REVIEWED					
													12-09-2022	PS	CY		03	MEAS & INSPC					
													10-06-2022	TB	S		02	MEASURED					
													10-06-2022	TB	S		02	MEASURED					
													07-15-2022	TB			30	EXTERIOR INSPECTION					
													08-03-2021	TB	S		30	EXTERIOR INSPECTION					
													07-06-2017	KRT	CY		02	MEASURED					
LAND LINE VALUATION SECTION																							
B	Use Code	Description		Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen		Adj Unit P	Land Value				
1	1020	CONDO MDL-0		RS			0 SF	0.00	1.00000	5	1.00	00	1.000	<i>5/16/25 SH A 25</i>				0.0000	0	0			
Total Card Land Units						0	AC	Parcel Total Land Area						0.00	Total Land Value						0		

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description	
Style:	9H	CONDO DUPLEX				
Model	05	Res Condo				
Grade	04	Average +10				
Stories:	1.5	1 1/2 Stories				
Occupancy	1		CONDO DATA			
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	104019	C 025	Ownr 0.0
Interior Wall 2:			FIELDS CROSSIN B 1 S 1			
Interior Floor 1	14	Carpet	Adjust Type	Code A	Description Average	Factor% 100
Interior Floor 2	20	Woodlam/Vinylplank	Condo Flr			
Heat Fuel:	03	Gas	Condo Unit	E	E	100
Heat Type:	05	Hot Water	COST / MARKET VALUATION			
AC Type:	02	Heat Pump	Building Value New		629,831	
Ttl Bedrms:	02	2 Bedrooms	Year Built 1998			
Ttl Bathrms:	02	2 Full	Effective Year Built 2008		AV	
Ttl Half Bths:	2		Depreciation Code			
Xtra Fixtres	1		Remodel Rating			
Total Rooms:	4	4 Rooms	Year Remodeled			
Bath Style:	02	Average	Depreciation % 16			
Kitchen Style:	02	Average	Functional Obsol 6-5			
			External Obsol 0			
			Trend Factor 1.000			
			Condition			
			Condition %			
			Percent Good 84			
			Cns Sect Rcnld 529,100			
			Dep % Ovr			
			Dep Ovr Comment			
			Misc Imp Ovr			
			Misc Imp Ovr Comment			
			Cost to Cure Ovr			
			Cost to Cure Ovr Comment			



000003

## **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

DEC 26 2024

Date: DEC 19, 2024

ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: Brian + Patricia Sifferlen  
Mailing Address: 46 Wilson RD NANDOVER MA 01845  
Telephone No: (Cell): 60175387496 Email address: Siffa46@comcast.net  
(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: 271 Block: 420 Lot: 51015 Tax Account #: 9946

2024 Assessed Valuation: \$ 530.400

Property Location: 39A Freedom Ln

**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.)

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#### **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# 201142015015 Appeal Year Market Value \$ 460,000.00

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).

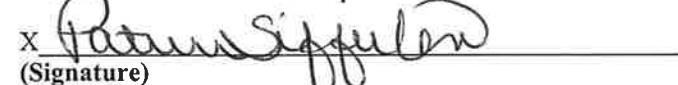
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
271141915100	3 Liberty Run Ln	\$122,500	4/8/88	\$1463,100	
27114201510023	77 Freedom Ln	\$450,000	9/23	\$455,700	

#### **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: 12/19/24

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

**2024 ABATEMENT REQUEST – Staff Notes****Map 264 Block 410 Lot 6.011 – Gillis, Toni Jane & Richard C., Trustees**

The property owner filed an abatement request on the year-round residential condominium unit located at 7 Hidden Cove, Unit 3-4 in the Beach Club Condominium. This complex of stand-alone and attached residential units has direct water frontage on Paugus Bay, with an exclusive use private beach and a common clubhouse for the use of each unit owners. The taxpayer's unit is a stand-alone unit comprised of 1,327 square feet of living area containing 2 bedrooms and 3 bathrooms.

The taxpayer has recited the assessed values of three other units that are located in Beach Club as the source of their market value estimate, including one that sold. All of these comparable properties are attached units. No other value evidence has been provided.

A review of recent sales in Beach Club indicates a range from \$750,000 to \$800,000 attached units, and \$985,000 for a detached unit on October 2, 2023.

It is recommended that no abatement be granted, and that the assessed value of \$947,900 be sustained.

# 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: 2-24-2025

RECEIVED

FEB 27 2025

ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: Toni Jane Gillis and Richard C Gillis, Trustees of the  
Toni Jane Gillis TRUST of 2005  
Mailing Address: 3716 Montreux Lane Apt 103, Naples FL 34114 Email address: toni.jane.gillis@gmail.com  
Telephone No: (Cell): 781-789-4267 (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: 264 Block: 410 Lot: 610#1 Tax Account #: 7554

2024 Assessed Valuation: \$ 947,900.

Property Location:

7 Hidden Cove, Laconia, NH 03246

**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
264/410/6/011	7 Hidden Cove	single condo	947,900

#### **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 property of 7 Hidden Cove is assessed 100,000<sup>+</sup> higher than all surrounding properties. 6A + 6.B are closer to the water with a better view. These units almost totally block all water view. 46 A Rockport Drive is assessed 120,000 less than 7 Hidden Cove. this unit is closer to the water with an excellent water view.*

#### **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.

<i>48 A Rockport Dr</i>	Map/Block/Lot#	<i>264/409/6/007</i>	Appeal Year Market Value \$	<i>824,600</i>	<i>Laconia assessed value (120,000 less than 7 Hidden Cove)</i>
<i>6 B Hidden Cove</i>	Map/Block/Lot#	<i>264/410/6/010</i>	Appeal Year Market Value \$	<i>821,900</i>	<i>Laconia assessed value (120,000 less than 7 Hidden Cove)</i>

#### **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).

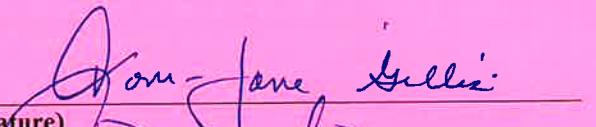
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
264/410/6/010	6B Hidden Col	800,000	8/15/23	821,900	

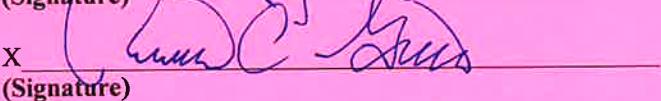
#### **SECTION H. Certification by Party(ies) Applying**

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: 2/24/2025

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: \_\_\_\_\_

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 7 HIDDEN COVE  
Vision ID 6198

Account # 7554

Map ID 264/ 410/ 6/ 011/

Bldg # 1

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

State Use 1020  
Print Date 02-28-2025 10:03:55

CURRENT OWNER			TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>					
GILLIS TONI JANE TRUST OF 2005			4	Rolling	1	All Public	1	Paved	2	Light	RESIDNTL	1020	947,900	947,900						
GILLIS TONI JANE & RICHARD C TR 3710 MONTREUX LN #103																				
NAPLES FL 31441-6474			SUPPLEMENTAL DATA																	
			Alt Prcl ID 23E 275 4 11 OWNOCC N		ZONE 2 ZONE 2 % WARD		WARD 1													
			REVIEW ZONE 1 RS ZONE 1 % 100		Assoc Pid#															
			GIS ID 264-410-6						Total	947,900	947,900									
RECORD OF OWNERSHIP			BK-VOL/PAGE	SALE DATE	Q/U	VI	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)											
GILLIS TONI JANE TRUST OF 2005 GILLIS RICHARD C & TONI JANE YOUNG JANET/GRENON STEPHEN & GRENON ERNEST W JR/JANET			2962 0506 1626 0988 1397 0411 0969 0827	04-03-2015 01-23-2001 10-31-1996 10-01-1986	U Q U Q	I I I I	0 230,000 0 192,900	44 00 1A 00	Year 2024	Code 1020	Assessed 947,900	Year 2023	Code 1020	Assessed 895,900	V 2022	Year 1020 1020	Code 778,400 500	Assessed		
								Total	947,900	Total	895,900	Total	778,900							
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) 942,200									
				0.00							Appraised Xf (B) Value (Bldg) 5,700									
			ASSESSING NEIGHBORHOOD								Appraised Ob (B) Value (Bldg) 0									
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Land Value (Bldg) 0										
0001				A				SD		Special Land Value 0										
NOTES													Total Appraised Parcel Value 947,900							
BEACH CLUB # 11 DETACHED UNIT MONITORS TAN													Valuation Method C							
													Total Appraised Parcel Value 947,900							
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		
225-05	06-09-2005	11	DECK/W			04-25-2006	100						11-02-2022	PS	CY	02		MEASURED		
													08-03-2017	KRT	CY	14		INSPECTED		
													07-20-2017	KRT	CY	02		MEASURED		
													04-25-2006	DD		15		PERMIT VISIT		
													05-02-2002	TS		06		INFO BY PHON		
													06-05-2001	TS		02		MEASURED		
													06-05-2001	KT		11		ENTRY DENIED		
LAND LINE VALUATION SECTION																				
B	Use Code	Description		Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen		Adj Unit P	Land Value	
1	1020	CONDO MDL-0		RS			0 SF	0.00	1.00000	5	1.00	00	1.000					0.0000	0	0
Total Card Land Units						0 AC	Parcel Total Land Area 0.00												Total Land Value 0	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)			Site Plan and Photo												
Element	Cd	Description	Element	Cd	Description													
Style:	8A	Det Condo													13	13		
Model	05	Res Condo													PTO	17		
Grade	05	Average +20													WDK	12	12	
Stories:	1.5														17			
Occupancy	1														18			
Interior Wall 1:	05	Drywall/Sheet													4BAS	12	12	
Interior Wall 2:															FHS	26		
Interior Floor 1	14	Carpet													BAS	14	13	
Interior Floor 2															8SFB	9	8	
Heat Fuel:	02	Oil														5		
Heat Type:	05	Hot Water																
AC Type:	03	Central																
Ttl Bedrms:	02	2 Bedrooms																
Ttl Bathrms:	3	3 Full																
Xtra Fixtres	1																	
Total Rooms:	5																	
Bath Style:	02	Average																
Kitchen Style:	02	Average																
OB - OUTBUILDING & 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								
JTUB	JET TUB	B	1	3400.00	1999		78.00		0	2,700								
FPL1	FIREPLACE B	B	1	3100.00	1999		78.00		0	2,400								
HRTH	HEARTH	B	1	800.00	1999		78.00		0	600								
BUILDING SUB-AREA SUMMARY SECTION																		
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value												
BAS	First Floor	1,136	1,136	1,136	559.02	635,047												
CTH	Cathedral Ceiling	0	169	8	26.46	4,472												
FEP	Porch, Enclosed, Finished	0	54	38	393.38	21,243												
FHS	Half Story, Finished	191	381	191	280.24	106,773												
FOP	Porch, Open, Finished	0	32	6	104.82	3,354												
PTO	Patio	0	373	19	28.48	10,621												
SFB	Base, Semi-Finished	0	984	590	335.18	329,822												
UBM	Basement, Unfinished	0	104	21	112.88	11,739												
WDK	Deck, Wood	0	204	20	54.81	11,180												
Ttl Gross Liv / Lease Area			1,327	3,437	2,029	1,134,251												



## 7 HIDDEN COVE

**Location** 7 HIDDEN COVE

**Mblu** 264/ 410/ 6/ 011/

**Acct#** 7554

**Owner** GILLIS TONI JANE TRUST OF 2005

**Assessment** \$947,900

6198

**Building Count** 1

### Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$947,900	\$0	\$947,900

### Owner of Record

**Owner** GILLIS TONI JANE TRUST OF 2005  
**Co-Owner** GILLIS TONI JANE & RICHARD C TRUSTEES  
**Address** 3710 MONTREUX LN #103  
 NAPLES, FL 31441-6474

**Sale Price** \$0  
**Book & Page** 2962/0506  
**Sale Date** 04/03/2015  
**Instrument** 44

### Ownership History

Ownership History					
Owner	Sale Price	Book & Page	Instrument	Sale Date	
GILLIS TONI JANE TRUST OF 2005	\$0	2962/0506	44	04/03/2015	
GILLIS RICHARD C & TONI JANE	\$230,000	1626/0988	00	01/23/2001	
YOUNG JANET/GRENON STEPHEN &	\$0	1397/0411	1A	10/31/1996	
GRENON ERNEST W JR/JANET	\$192,900	0969/0827	00	10/01/1986	

### Building Information

#### Building 1 : Section 1

**Year Built:** 1987  
**Living Area:** 1,327

Building Attributes	
Field	Description
Style:	Det Condo
Model	Res Condo

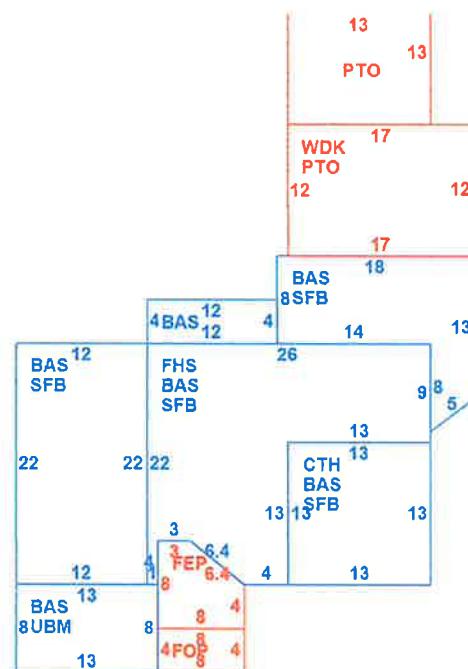
Stories:	1.5
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Carpet
Interior Floor 2	
Heat Fuel:	Oil
Heat Type:	Hot Water
AC Type:	Central
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	3 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	5
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwtr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Flr Ptn	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrl Units:	0
Res/Com Units:	0
Section #:	

### Building Photo



([https://images.vgsi.com/photos/LaconiaNHPhotos/A0020/7554\\_20159.jp](https://images.vgsi.com/photos/LaconiaNHPhotos/A0020/7554_20159.jp))

### Building Layout



Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrid 703	0
Usrid 706	0

WDK	Deck, Wood	204	0
		3,437	1,327

### Extra Features

Extra Features				Legend
Code	Description	Size	Bldg #	
JTUB	JET TUB	1.00 UNITS		1
FPL1	FIREPLACE BRICK	1.00 UNITS		1
HRTH	HEARTH	1.00 UNITS		1

### Land

#### Land Use

Land Use		Land Line Valuation	
Use Code	1020	Size (Acres)	0
Description	CONDO MDL-05	Frontage	0
Zone	RS	Depth	0
Neighborhood	CONDO	Assessed Value	\$0
	No		

#### Category

### Outbuildings

Outbuildings		Legend
No Data for Outbuildings		

### Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$947,900	\$0	\$947,900
2023	\$895,900	\$0	\$895,900
2022	\$778,900	\$0	\$778,900

## 38 ROCKPORT DR #B

**Location** 38 ROCKPORT DR #B

**Mblu** 264/ 409/ 6/ 006/

**Acct#** 7549

**Owner** CARUSO REVOCABLE TRUST

**Assessment** \$817,600

6211

**Building Count** 1

### Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$817,600	\$0	\$817,600

### Owner of Record

**Owner** CARUSO REVOCABLE TRUST

**Sale Price** \$4,000

**Co-Owner** CARUSO ANTHONY F & JANICE E TRUSTEES

**Book & Page** 2912/0294

**Address** 20 BRACKENWOOD DR  
NASHUA, NH 03062

**Sale Date** 05/16/2014

**Instrument** 44

### Ownership History

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
CARUSO REVOCABLE TRUST	\$4,000	2912/0294	44	05/16/2014
CARUSO ANTHONY F & JANICE E	\$350,000	2378/0919	01	02/02/2007
BRAYTON FAMILY REVOCABLE TRST	\$4,000	1511/0121	1F	01/14/1999
BRAYTON ROBERT K & RUTH B	\$155,000	1356/0896	00	11/20/1995
GILFOY VICTOR JR & KATHER	\$172,000	1226/0175	00	10/01/1992

### Building Information

#### Building 1 : Section 1

**Year Built:** 1987

**Living Area:** 1,268

Building Attributes	
Field	Description
Style:	CONDO DUPLEX
Model	Res Condo

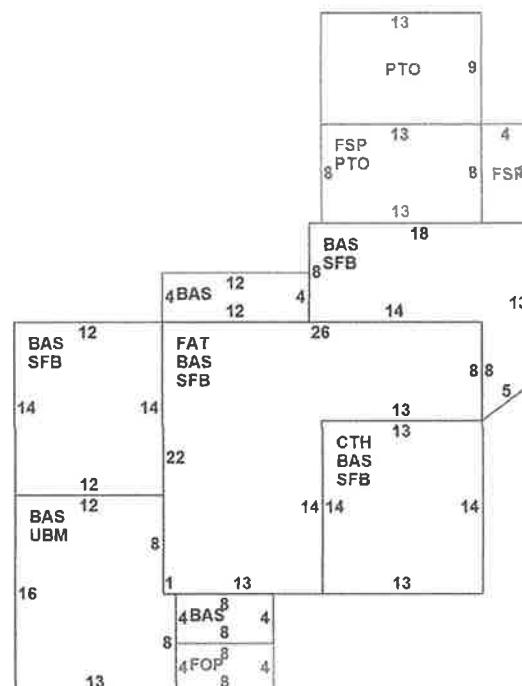
Stories:	1 1/4 Stories
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Woodlam/Vinylplank
Interior Floor 2	Carpet
Heat Fuel:	Oil
Heat Type:	Hot Air-no Duc
AC Type:	Heat Pump
Ttl Bedrms:	3 Bedrooms
Ttl Bathrms:	3 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	6 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Hwttr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Fir Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrcl Units:	0
Res/Com Units:	0
Section #:	

### Building Photo



([https://images.vgsi.com/photos/LaconiaNHPhotos/A0020\7549\\_20191.jpg](https://images.vgsi.com/photos/LaconiaNHPhotos/A0020\7549_20191.jpg))

### Building Layout



([ParcelSketch.ashx?pid=6211&bid=6908](https://ParcelSketch.ashx?pid=6211&bid=6908))

Building Sub-Areas (sq ft)		Legend	
Code	Description	Gross Area	Living Area
BAS	First Floor	1,190	1,190
FAT	Attic, Finished	390	78
CTH	Cathedral Ceiling	182	0
FOP	Porch, Open, Finished	32	0
FSP	Porch, Screen, Finished	136	0
PTO	Patio	221	0
SFB	Base, Semi-Finished	910	0
UBM	Basement, Unfinished	200	0
		3,261	1,268

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrfd 703	0
Usrfd 706	0

### Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
JTUB	JET TUB	1.00 UNITS	1
HRTH	HEARTH	1.00 UNITS	1
FPL1	FIREPLACE BRICK	1.00 UNITS	1

### Land

#### Land Use

		Land Line Valuation	
Use Code	1020	Size (Acres)	0
Description	CONDO MDL-05	Frontage	0
Zone	RS	Depth	0
Neighborhood	CONDO	Assessed Value	\$0
	No		

#### Category

### Outbuildings

Outbuildings			Legend
No Data for Outbuildings			

### Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$817,600	\$0	\$817,600
2023	\$702,000	\$0	\$702,000
2022	\$644,100	\$0	\$644,100

## 6 HIDDEN COVE #B

**Location** 6 HIDDEN COVE #B

**Mblu** 264/ 410/ 6/ 010/

**Acct#** 7553

**Owner** AFKF LLC

**Assessment** \$821,900

6197

**Building Count** 1

### Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$821,900	\$0	\$821,900

### Owner of Record

**Owner** AFKF LLC

**Sale Price** \$800,000

**Co-Owner**

**Book & Page** 3582/0719

**Address** 50 BEALE ST STE 2300  
SAN FRANCISCO, CA 94105

**Sale Date** 08/15/2023

**Instrument** 21

### Ownership History

Ownership History					
Owner	Sale Price	Book & Page	Instrument	Sale Date	
AFKF LLC	\$800,000	3582/0719	21	08/15/2023	
CASSELL 2013 FAMILY TRUST/TRUSTEES MELANIE PRUGH & TRACY CASSELL	\$0	2846/0887	44	05/08/2013	
CASSELL PETER I & VERONICA S	\$199,900	1502/0702	00	11/25/1998	
K S D REALTY TRUST	\$180,000	1435/0193	00	09/19/1997	
DER MARDEROSIAN ARMEN & A	\$170,000	1133/0242	00	04/01/1990	

### Building Information

#### Building 1 : Section 1

**Year Built:** 1987

**Living Area:** 1,271

Building Attributes	
Field	Description
Style:	CONDO DUPLEX
Model	Res Condo

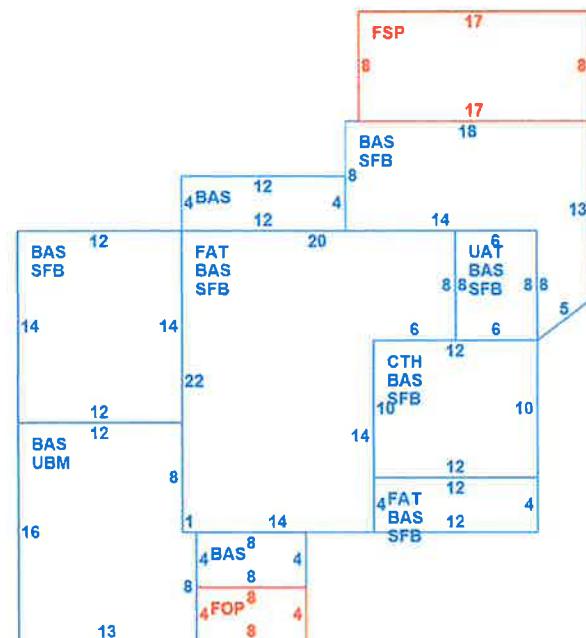
Stories:	1.25
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Carpet
Interior Floor 2	Hardwood
Heat Fuel:	Oil
Heat Type:	Hot Air-no Duc
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	3 Full
Ttl Half Bths:	1
Xtra Fixtres	2
Total Rooms:	6 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwtr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Flr Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrl Units:	0
Res/Com Units:	0
Section #:	

### Building Photo



([https://images.vgsi.com/photos/LaconiaNHPhotos/A0023/7553\\_23705.JI](https://images.vgsi.com/photos/LaconiaNHPhotos/A0023/7553_23705.JI))

### Building Layout



([ParcelSketch.ashx?pid=6197&bid=6894](https://ParcelSketch.ashx?pid=6197&bid=6894))

Building Sub-Areas (sq ft)		Legend	
Code	Description	Gross Area	Living Area
BAS	First Floor	1,190	1,190
FAT	Attic, Finished	404	81
CTH	Cathedral Ceiling	120	0
FOP	Porch, Open, Finished	32	0
FSP	Porch, Screen, Finished	136	0
SFB	Base, Semi-Finished	910	0
UAT	Attic, Unfinished	48	0
UBM	Basement, Unfinished	200	0
		3,040	1,271

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrfd 703	0
Usrfd 706	0

### Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
HRTH	HEARTH	1.00 UNITS	1
FPL1	FIREPLACE BRICK	1.00 UNITS	1

### Land

#### Land Use

Use Code	1020	Size (Acres)	0
Description	CONDO MDL-05	Frontage	0
Zone	RS	Depth	0
Neighborhood	CONDO	Assessed Value	\$0
	No		

#### Category

### Outbuildings

Outbuildings		Legend
No Data for Outbuildings		

### Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$821,900	\$0	\$821,900
2023	\$706,100	\$0	\$706,100
2022	\$652,600	\$0	\$652,600

## 46 ROCKPORT DR #A

**Location** 46 ROCKPORT DR #A

**Mblu** 264/ 409/ 6/ 007/

**Acct#** 7550

**Owner** DAGOSTINO JAMES A & BEVERLY M

**Assessment** \$826,600

6212

**Building Count** 1

### Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$826,600	\$0	\$826,600

### Owner of Record

**Owner** DAGOSTINO JAMES A & BEVERLY M

**Sale Price** \$310,000

**Co-Owner**

**Book & Page** 2953/0531

**Address** 70 HUNTING HILL RD  
LUNENBURG, MA 01462

**Sale Date** 02/03/2015

**Instrument** 00

### Ownership History

Ownership History					
Owner	Sale Price	Book & Page	Instrument	Sale Date	
DAGOSTINO JAMES A & BEVERLY M	\$310,000	2953/0531	00	02/03/2015	
BRIDGEMAN GEORGE G & MARY E	\$169,900	0962/0768	00	09/03/1986	
NAK ASSOCIATES	\$0	0930/0195		01/17/1985	

### Building Information

#### Building 1 : Section 1

**Year Built:** 1987

**Living Area:** 1,277

Building Attributes	
Field	Description
Style:	CONDO DUPLEX
Model	Res Condo
Stories:	1 Story

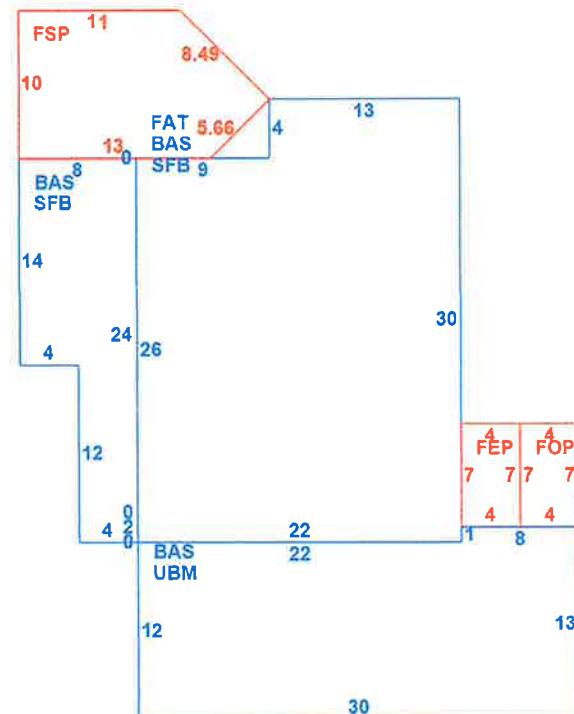
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Hardwood
Interior Floor 2	
Heat Fuel:	Oil
Heat Type:	Hot Water
AC Type:	Central
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	2 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	5 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwtr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Fir Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrci Units:	0
Res/Com Units:	0
Section #:	
Parking Spaces	

### Building Photo



([https://images.vgsi.com/photos/LaconiaNHPhotos/A0020\7550\\_20192.JF](https://images.vgsi.com/photos/LaconiaNHPhotos/A0020\7550_20192.JF))

### Building Layout



([ParcelSketch.ashx?pid=6212&bid=6909](https://ParcelSketch.ashx?pid=6212&bid=6909))

Building Sub-Areas (sq ft)		Legend	
Code	Description	Gross Area	Living Area
BAS	First Floor	1,152	1,152
FAT	Attic, Finished	624	125
FEP	Porch, Enclosed, Finished	28	0
FOP	Porch, Open, Finished	28	0
FSP	Porch, Screen, Finished	144	0
SFB	Base, Semi-Finished	784	0
UBM	Basement, Unfinished	368	0
		3,128	1,277

Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrid 703	0
Usrid 706	0

### Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
JTUB	JET TUB	1.00 UNITS	1
FPL	FIREPLACE	1.00 UNITS	1

### Land

#### Land Use

**Use Code** 1020  
**Description** CONDO MDL-05  
**Zone** RS  
**Neighborhood** CONDO  
 No

#### Land Line Valuation

**Size (Acres)** 0  
**Frontage** 0  
**Depth** 0  
**Assessed Value** \$0

#### Category

### Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Bldg #
PAT1	PATIO-AVG			260.00 S.F.	1

### Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$826,600	\$0	\$826,600
2023	\$707,100	\$0	\$707,100
2022	\$651,800	\$0	\$651,800

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

### **Map 283-023-2.24, Cheri Mullin & James Garside**

The property owner filed an application for abatement for 2024 for a year-round condominium unit located at 144 Lake Street, Unit #24. The unit is 2,101 square feet of living area, has a total of 5 bedrooms and three full bathrooms, and has an extra kitchen. The unit is configured to have an accessory dwelling unit. The complex is Eastern Shores Condominiums and has access to waterfront/beach areas on Paugus Bay. All the other units in the complex are seasonal.

The taxpayer cites as the rationale for the abatement the recent sale of the subject property. The property was purchased on September 18, 2024, for a recorded consideration of \$669,000. There was reportedly extensive marketing of the property. The previous sale had been in 2021 for a consideration of \$875,000. Recently the condominium has limited the ability of owners to conduct short term rentals of their units. This action affected this unit more directly than other single units, as it is configured as two units.

While the sale occurred at a lower price than our abatement recommendation it is reasonable as no one sale defines the value of a unit, even if it were the sale of the unit itself. The adjusted value reflects the reduction of the Main House Adjustment Factor to .80 from 1.00.

It is recommended that the value of \$956,300 be reduced to \$780,900, and that an abatement of \$175,400 in value should be granted.

Property Location 144 LAKE ST #24  
Vision ID 2312

Account # 8063

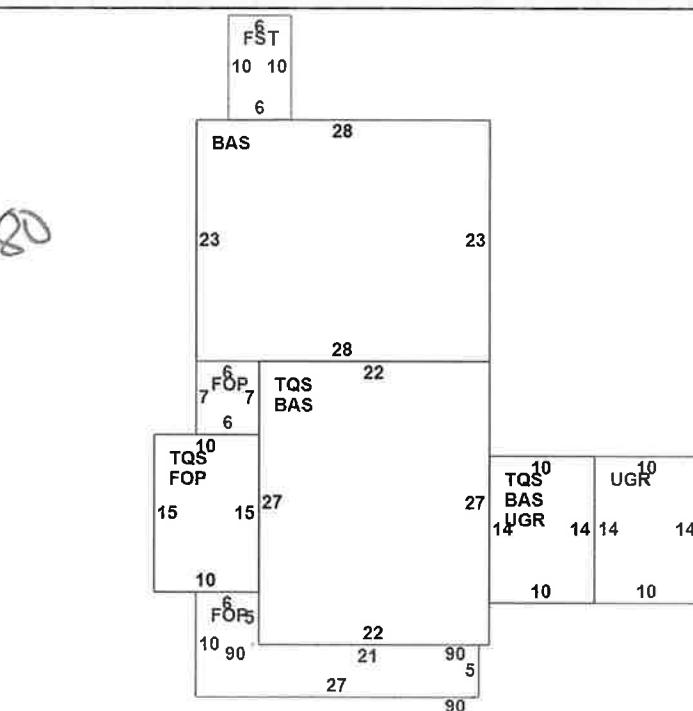
Map ID 283/ 23/ 2/ 024/  
Bldg # 1

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

State Use 1020  
Print Date 02-24-2025 11:45:58

<b>CURRENT OWNER</b> MULLIN CHERI L GARSIDE JAMES J 144 LAKE ST #24 LACONIA NH 03246				<b>TOPO</b>	<b>UTILITIES</b>	<b>STRT / ROAD</b>	<b>LOCATION</b>	<b>CURRENT ASSESSMENT</b>				1501 LACONIA, NH <b>VISION</b> <i>160,900</i>						
				1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Assessed	Assessed							
				<b>SUPPLEMENTAL DATA</b>				RESIDNTL	1020	956,300	956,300							
Alt Prcl ID 62 23 2 24 OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 283-23-2				ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#														
								Total	956,300	956,300								
<b>RECORD OF OWNERSHIP</b>				<b>BK-VOL/PAGE</b>	<b>SALE DATE</b>	<b>Q/U</b>	<b>V/I</b>	<b>SALE PRICE</b>	<b>VC</b>	<b>PREVIOUS ASSESSMENTS (HISTORY)</b>								
MULLIN CHERI L LAKE 144 LLC NAGRI FAMILY TRUST NAGRI ROBERT J JR & COLLEEN OSHEA JOHN J & CATHERINE M				3642 0889	09-18-2024	Q	I	669,000 00	00	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
				3449 0154	09-16-2021	Q	I	875,000 00	00	2024	1020	956,300	2023	1020	947,500	2022	1020	819,700
				3284 0072	12-11-2019	U	I	0 38	0									
				3042 0376	06-28-2016	Q	I	215,000 04	04									
				0839 0831	03-07-1983	U	I	0 00	00	Total	956,300	Total	947,500	Total	819,700			
<b>EXEMPTIONS</b>								<b>OTHER ASSESSMENTS</b>										
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor							
Total		0.00																
<b>ASSESSING NEIGHBORHOOD</b>																		
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		<b>APPRAISED VALUE SUMMARY</b>									
0001			B						Appraised Bldg. Value (Card) 952,200									
<b>NOTES</b>																		
SWEDISH VILLAGE #24 INT=																		
YEAR ROUND APPROVED																		
<b>BUILDING PERMIT RECORD</b>																		
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
2017-00117 450	05-16-2017 08-05-2005	12 05	OPEN PORCH R-RENOVATE	2,500	06-19-2018 08-10-2006	100 100		REPLACE/REPAIR EXISTING				01-25-2024 01-25-2022 06-19-2018 03-28-2018 07-20-2017 05-25-2017 07-16-2014	PS TB DD BD DD BD DD	CY S CY B S S	02 30 30 15 25 02 03	MEASURED EXTERIOR INSPECTION EXTERIOR INSPECTION PERMIT VISIT REVIEWED MEASURED MEAS & INSPC		
<b>LAND LINE VALUATION SECTION</b>																		
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen	Adj Unit P	Land Value	
1	1020	CONDO MDL-0	CR			0 SF	0.00	1.00000	5	1.00	00	1.000	5/16/25 STA-A 25		0.0000	0	0	
Total Card Land Units				0	AC	Parcel Total Land Area 0.00								Total Land Value 0				

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	7A	Condo Conv			
Model	05	Res Condo			
Grade	05	Average +20			
Stories:	1.75	2 Stories			
Occupancy	1		CONDO DATA		
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	104120	C 021
Interior Wall 2:					Owner 0.0
Interior Floor 1	20	Woodlam/Vinylplank	EASTERN SHORE		
Interior Floor 2	14	Carpet	Adjust Type	Code	Description
Heat Fuel:	02	Oil	Condo Fir	A	Average
Heat Type:	02	Hot Water	Condo Unit	M	100
AC Type:	05	Heat Pump			100
Ttl Bedrms:	02	5 Bedrooms	COST / MARKET VALUATION		
Ttl Bathrms:	05	3 Full	Building Value New		1,161,164
Ttl Half Bths:	0		Year Built		1910
Xtra Fixtures:	2		Effective Year Built		2006
Total Rooms:	8		Depreciation Code		VG
Bath Style:	02	Average	Remodel Rating		
Kitchen Style:	02	Average	Year Remodeled		
			Depreciation %		18
			Functional Obsol		0
			External Obsol		
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		82
			Cns Sect Rcnld		952,200
			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 Bld	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
KITH	X KITCHEN	B	1	5000.00		G	82		0.00	4,100



Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,378	1,378	1,378	502.42	692,330
FOP	Porch, Open, Finished	0	357	71	99.92	35,672
FST	Utility, Finished	0	60	30	251.21	15,072
TQS	Three Quarter Story	663	884	663	376.81	333,102
UGR	Garage, Unfinished	0	280	84	150.72	42,203
Ttl Gross Liv / Lease Area		2,041	2,959	2,226		1,118,379

(HD) 03/03/11 ✓

## 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 14 2025

Date: 14 FEB 2025

ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: CHERI L. MULLIN, JAMES J. GARSIDE

Mailing Address: 144 LAKE ST #24 Email address: MULLINCHERI@gmail.com

Telephone No: (Cell): 978-726-1140 (Home): 978-726-1140

\*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: 283 Block: 23 Lot: 21024 Tax Account #: 8063

2024 Assessed Valuation: \$ 956,300

Property Location: 144 LAKE ST UNIT # 24

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>
41/4			

#### **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. - ATTACHED

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 ABATEMENT APPLICATION  
REQUEST

#### **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# 283/23/2/024 Appeal Year Market Value \$ \$ 669,000.

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>
	<i>SEE ATTACHMENT &lt;</i>				

#### **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: 14 FEB 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: \_\_\_\_\_

**To:** City of Laconia Assessors

**From:** Cheri Mullin and James Garside

**Subject:** Abatement Application Request

144 Lake Street, Unit #24, Currently assessed at \$956,300

We respectfully request an abatement based on disproportionate assessment based on market value and sale price.

We purchased this condo in September 2024, furnished, as our primary year-round residence for \$669,000 (the other 22 units in the association are all seasonal residence). Our purchase was not at a discounted price, it aligned with the market and the circumstance where the previous owner overpaid for investment purposes. The condo was previously sold in September 2021 to a real estate investor and was used as an Airbnb. Due to a change in association by-laws, rentals are not allowed, limiting this home to a single owner occupied only property which contributes to the reduced value. This condo was listed for sale for almost two years with continued price reduction because it was overvalued (Sold in September 2021 for 875K; Listed for sale November 2022 for 925K; Listing price reduced in April 2023 to 899K; Listing price reduced in May 2023 to 885K; Listing price reduced in Feb 2024 to 799K; Listing price reduced in May 2024 to 699K; We made an offer of 655K in June 2024 that was not accepted; We submitted another offer in August 2024 and agreed to 669K furnished). It took many price reductions to bring the home back down to a fair market/assessed value before we purchased as our primary residence. The following is a list of other available assessment tools to consider when reassessing the value: Mortgage appraisal in August 2024 at 705K (Attached; also identifies comparable properties); Zillow value is 709K (Feb 2025); Quantarium value is 702K (Feb 2025); CoreLogic value is 687K (Feb 2025). Additionally, please consider that the main view from the home is “The Village at Paugus Bay” sign and main entrance. The front door of the condo is also approximately 20 feet of Lake Street, with a high volume of traffic and noise.

Thank you for considering this request, if you need additional information, please let us know. We look forward to hearing back from you,

Cheri Mullin and James Garside

144 Lake Street Unit #24

Laconia NH, 03246

(978) 726-1140

**2024 ABATEMENT REQUEST – Staff Notes**

**Map 325 Block 220 Lot 2.002 – Lokken, Michael & Sheila, Trustees**

The property owner filed an abatement request on the 2,198 square foot condominium unit located at 1212 Union Avenue, Unit 2 in the Dock Four Condominium. This year-round complex of four townhouse units has direct water frontage on Paugus Bay, with a common beach area and four limited use easement boatslips (one for each unit). The unit has a total of 6 rooms, four bedrooms, 3 ½ bathrooms located on three levels. There is a three-stop elevator that serves this unit exclusively.

The taxpayer has recited the assessed values of two of the other units that do not have elevators as the source of their market value estimate. No other value evidence has been provided.

It is recommended that no abatement be granted, and that the assessed value of \$1,129,300 be sustained.

## 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: 1/2/25

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: Michael & Sheila LOKKEN, LOKKEN Investment Trust  
Mailing Address: 5 Janes Dr. Littleton, MA 01460 Email address: LOKtalk@comcast.net  
Telephone No: (Cell): 978-479-2990 (Home): 978-479-2990

\*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): N/A

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: 325 Block: 220 Lot: 002 Tax Account. #: 12357  
2024 Assessed Valuation: \$ 1,129,300

Property Location:

1212 Union Ave, Unit 2 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.

Town Parcel ID#	Street Address	Description	Assessment
324/220/2070	1198 Union Ave	3-4 Slip	150,000

#### 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.)

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#### 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# 325/220/2003 Appeal Year Market Value \$ 999,900

Map/Block/Lot# 325/220/2001 Appeal Year Market Value \$ 1,028,000

#### **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>
	P/A				

#### **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: \_\_\_\_\_

X Mike Peltier  
(Signature)  
X Sheila Lake  
(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: \_\_\_\_\_

Property Location 1212 UNION AV #2  
Vision ID 106697

Account # 12357

Map ID 325/ 220/ 2/ 002/  
Bldg # 1

Bldg Name DOCK 4 SHORES CONDO  
Sec # 1 of 1 Card # 1 of 1

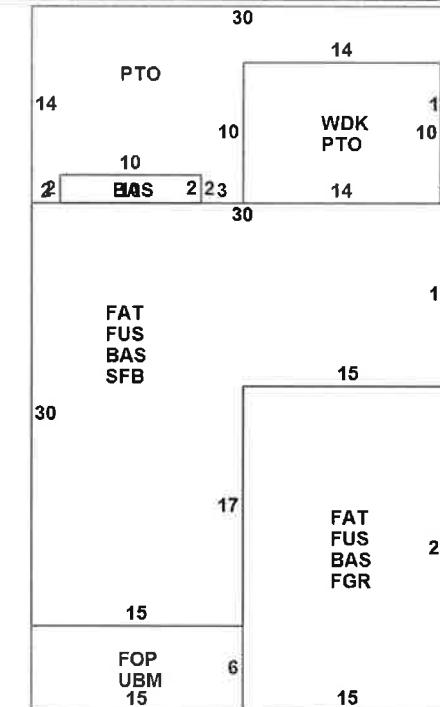
State Use 1020  
Print Date 02-28-2025 1:07:08 P

CURRENT OWNER			TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>																															
LOKKEN INVESTMENT TRUST					1 All Public						Description		Code		Assessed																															
											RESIDNTL		1020		1,095,800																															
LOKKEN MICHAEL C & SHEILA S TR 5 JANES DR											RESIDNTL		1020		33,500																															
															33,500																															
LITTLETON MA 01460			<b>SUPPLEMENTAL DATA</b>																																											
			Alt Prcl ID 12357		ZONE 2		ZONE 2 %		WARD		WARD 6																																			
			OWNOCC N		REVIEW		ZONE 1 C		ZONE 1 % 100		Assoc Pid#																																			
			GIS ID 325-220-2										Total		1,129,300																															
							<b>PREVIOUS ASSESSMENTS (HISTORY)</b>																																							
LOKKEN INVESTMENT TRUST DOCK 4 SHORES LLC			3211 0729		12-05-2018		U		V		100,000		00		Year		Code		Assessed		Year		Code		Assessed																					
			3138 0297		11-01-2017		U		V		0		99		2024		1020		1,095,800		2023		1020		949,700		2022		1020		289,100															
											Total		1,129,300				Total		981,200				Total		316,600																					
			<b>EXEMPTIONS</b>				<b>OTHER ASSESSMENTS</b>								This signature acknowledges a visit by a Data Collector or Assessor																															
Year	Code	Description		Amount		Code		Description		Number		Amount		Comm Int																																
			Total		0.00																																									
<b>ASSESSING NEIGHBORHOOD</b>																		<b>APPRAISED VALUE SUMMARY</b>																												
																		Appraised Bldg. Value (Card)				1,007,300																								
																		Appraised Xf (B) Value (Bldg)				88,500																								
																		Appraised Ob (B) Value (Bldg)				33,500																								
																		Appraised Land Value (Bldg)				0																								
																		Special Land Value				0																								
																		Total Appraised Parcel Value				1,129,300																								
																		Valuation Method				C																								
																		Total Appraised Parcel Value				1,129,300																								
<b>BUILDING PERMIT RECORD</b>																	<b>VISIT / CHANGE HISTORY</b>																													
Permit Id	Issue Date	Type	Description		Amount		Insp Date		% Comp		Date Comp		Comments		Date		Id		Type		Is		Cd		Purpost/Result																					
2021-00102	04-05-2021	08	NEW CONDO		375,000		03-28-2022		100				TOWNHOUSE TO BE BUILT		12-20-2022		TB		B		03		MEAS & INSPC																							
															03-28-2022		TB		B		03		MEAS & INSPC																							
															01-24-2019		TB				07		INFO BY PLAN																							
<b>LAND LINE VALUATION SECTION</b>																																														
B	Use Code	Description		Zone	Dist	Land Type	Land Units		Unit Price		Size Adj		Site Index		Cond.		Nbhd.		Nbhd. Adj		Notes		Location Adjustmen		Adj Unit P		Land Value																			
1	1020	CONDO MDL-0		C			0	SF	0.00	1.00000	0	1.00	00	1.000									0.0000	0	0	0																				
Total Card Land Units						0	AC	Parcel Total Land Area						0.00									Total Land Value		0																					

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	9H	CONDO DUPLEX			
Model	05	Res Condo			
Grade	06	Good			
Stories:	3				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:	06	Cust Wd Panel			
Interior Floor 1	12	Hardwood			
Interior Floor 2	14	Carpet			
Heat Fuel:	03	Gas			
Heat Type:	03	Forced Air-Duc			
AC Type:	04	Central			
Ttl Bedrms:	03	4 Bedrooms			
Ttl Bathrms:	04	3 Full			
Ttl Half Bths:	1				
Xtra Fixtres	4				
Total Rooms:	6				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
<b>CONDO DATA</b>					
Parcel Id	2270	C 234	Ownne	0.0	
		DOCK 4 SHORES	B	1	S 1
Adjust Type	Code	Description	Factor%		
Condo Fir	W	WATERFRONT	120		
Condo Unit	END	END	100		
<b>COST / MARKET VALUATION</b>					
Building Value New		1,007,323			
Year Built		2022			
Effective Year Built		2024			
Depreciation Code		AV			
Remodel Rating					
Year Remodeled					
Depreciation %		0			
Functional Obsol		0			
External Obsol		0			
Trend Factor		1.000			
Condition					
Condition %					
Percent Good		100			
Cns Sect Rcnld		1,007,300			
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
BSLP	BOATSLIPS C	L	1	67000.00	2019	A	50		0.00	33,500
FPL	FIREPLACE	B	1	1500.00			100		0.00	1,500
SPR1	SPRINKLERS-	B	4,500	2.00			100		0.00	9,000
ELV2	ELEV PASSE	B	1	60000.00		A	100		0.00	60,000
ELV3	EVEVATOR S	B	3	6000.00		A	100		0.00	18,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,010	1,010	1,010	341.26	344,675
FAT	Attic, Finished	198	990	198	68.25	67,570
FGR	Garage, Finished	0	345	138	136.50	47,094
FOP	Porch, Open, Finished	0	90	18	68.25	6,143
FUS	Upper Story, Finished	990	990	990	341.26	337,849
PTO	Patio	0	400	20	17.06	6,825
SFB	Base, Semi-Finished	0	645	387	204.76	132,068
UBM	Basement, Unfinished	0	90	18	68.25	6,143
WDK	Deck, Wood	0	140	14	34.13	4,778
Ttl Gross Liv / Lease Area		2,198	4,700	2,793		953,145



**2024 ABATEMENT REQUEST – Staff Notes**

**Map 324 Block 220 Lot 3.70 – Lokken, Michael & Sheila, Trustees**

The property owner filed an abatement request on the 15.2 foot wide boatslip condominium unit located at 1198 Union Avenue, Unit 3-4 in the Spinnaker Cove Condominium. This complex of boatslip units has direct water frontage on Paugus Bay, with exclusive use parking spots and a common clubhouse for the use of each unit owners.

The taxpayer has recited the assessed values of two of the other boatslip units that are less than 15' wide as the source of their market value estimate. No other value evidence has been provided.

A review of recent sales in Spinnaker Cove indicates a range from \$130,000 for a 9.7 foot wide unit to \$182,000 for a 10' wide unit.

It is recommended that no abatement be granted, and that the assessed value of \$150,000 be sustained.

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

870-122-1322  
RECEIVED  
XO

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 1/2/25

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

Name: Michael & Sheila Loxzen, LOKKEN Investment Trust  
Mailing Address: 5 Janes Dr. Littleton Email address: 10Ktalk@comcast.net  
Telephone No: (Cell): 978-479-2990 (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): N/A

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: 324 Block: 220 Lot: 31070 Tax Account #: 4012

2024 Assessed Valuation: \$ 150,000 00

Property Location: 1198 Union Ave 3-4

**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
325 122012 1002	1212 Union Ave	Unit 2 townhouse	1,129,300

#### **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.)

#### **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#	3-6	BOOK 324 - 220 - 3 - 072	\$ 130,000.00
Appeal Year Market Value			
Map/Block/Lot#	3-3	324-220-3-069	\$ 130,000.00
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>
324/220/3/085	3-19 1198 Union Ave	\$110,000	4/110,000	N/A	
324/220/3/054	3-24 1198 Union Ave			\$110,000	

#### **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: 1/2/25

Wendy De Re  
(Signature)

Sheila Re  
(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: \_\_\_\_\_

CURRENT OWNER			TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH <b>VISION</b>											
LOKKEN INVESTMENT TRUST LOKKEN MICHAEL C & SHEILA S TR 5 JANES DR					1 All Public						Description		Code	Appraised		Assessed										
											RESIDNTL		1023	150,000		150,000										
LITTLETON MA 01460			SUPPLEMENTAL DATA		Alt Prcl ID 58 2203 12D OWNOCC N		ZONE 2 ZONE 2 % WARD		WARD 6																	
			REVIEW ZONE 1 C ZONE 1 % 100		GIS ID 324-220-3		Assoc Pid#																			
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)														
LOKKEN INVESTMENT TRUST GAGNON LORRAINE REV TRUST OF 2003 TOOMEY RONALD J WALSH CHARLES P & JOYCE C LUSSIER GEORGE P/MARGARET			2799 0768		09-21-2012		Q	I	95,000 00		00	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed					
			2526 0287		10-22-2008		Q	I	95,000 00		00	2024	1023	150,000	2023	1023	135,000	2022	1023	120,000						
			1750 0523		08-14-2002		Q	I	50,000 00		00															
			1458 0409		03-13-1998		Q	V	30,000 00		00															
			1458 0407		03-13-1998		U	V	0		1A															
									Total		150,000		Total		135,000		Total		120,000							
EXEMPTIONS			Description		Amount		Code	Description	Number		Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor													
Year	Code																									
			Total		0.00																					
ASSESSING NEIGHBORHOOD																			APPRaised VALUE SUMMARY							
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card) 0																
0001				D						Appraised Xf (B) Value (Bldg) 0																
NOTES																			Appraised Ob (B) Value (Bldg) 150,000							
SPINNAKER COVE YACHT CLUB																			Appraised Land Value (Bldg) 0							
PARK'G SPACE/BTSLIP #3-4																			Special Land Value 0							
15.2 FT WIDE																			Total Appraised Parcel Value 150,000							
																			Valuation Method C							
																			Total Appraised Parcel Value 150,000							
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									
												10-24-2011	JD			25	REVIEWED									
												05-19-2010	RK			29	DRIVE BY REVIEW									
												05-27-2009	DD			25	REVIEWED									
												03-18-2009	PR			10	VACANT LAND									
												12-01-1987	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	1023	BOATSLIP		C			0 SF	0.00	1.00000	5	1.00	05	1.000					0.0000	0	0						
Total Card Land Units										0.00	AC	Parcel Total Land Area				0.00					Total Land Value		0			

Property Location 1198 UNION AV #3-4  
Vision ID 2243 Account # 4012

Map ID 324/ 220/ 3/ 070/  
Bldg # 1

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

State Use 1023  
Print Date 02-28-2025 1:08:41 P

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style: 94 Model 00		Outbuildings Vacant								
<b>CONDO DATA</b>										
Parcel Id		C	Ownne	0.0						
		B	S							
Adjust Type	Code	Description	Factor%							
Condo Fir										
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 %										
Functional Obsol		0								
External Obsol		0								
Trend Factor		1.000								
Condition										
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
SPC7	SPINNAKER	L	1	150000.0		S	100		0.00	150,000
<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				

## Land Use Change Tax

### 290 North St., 322-168-4.2 Everett

The lot at 290 North St. was viewed April 2, 2024, to review the land and progress of permitted work that changed the use of the land to an improved single family house lot. This change results in disqualification from current use. The lot is comprised of 5.10 acres (222,156 sqft).

There have been a few vacant lot sales over the last year in various size and location and all selling for a similar price. The sale that it is most comparable to the subject, Parade Rd., is similar in size and location.

Based on the sales information, it would be reasonable to estimate the appraised market value of 290 North St. at the time of change to be \$120,000. The Land Use Change Tax on parcel 322-168-4.2 will be assessed at 10% of \$120,000, resulting in a tax of \$12,000.

#### ORIGINAL ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			222,156	\$ -
	Parade Rd	9/3/2024	120,000	222,591	\$ 0.54
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Pendleton Rd	3/18/2024	125,000	33,593	\$ 3.72
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59

#### REVISED ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			21,780	\$ -
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59
*	48 Linny Ln	11/15/2024	150,000	12,829	\$ 11.69
*	Colonial Rd	10/11/2024	120,000	11,325	\$ 10.59

As stated in the original land use change tax analysis, vacant lots in various sizes are consistently selling between \$120,000 and \$150,000. Eliminating the two larger sized properties shown in the original analysis and replacing them with two additional sales of lots closer (yet smaller) than the subject lot, shows that the market value of a vacant lot still falls within the range of the estimated appraised market value.

I do not recommend any change to the land use change tax.

## Current Use Abatement

000040 ✓  
TB

# 2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

## ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

RECEIVED

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

MAR 26 2025

Date: 3/24/25

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

Name: Scott A. Everett Living Trust

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, Esq.

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: 322 Block: 168 Lot: 4.2 Tax Account #: 12076

2024 Assessed Valuation: \$ 644,100

**Property Location:** 290 North St.

---

**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
300-178-12	246-250 Paugus Park Rd.	Condo	\$1,791,300 + \$1,817,000
321/71/4 & 308/71/4.1	493 Elm St. & 527 Elm St.	Vacant Land	\$806 & \$702
308/71/5	Elm St.	Vacant Land	\$320

#### **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):

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**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.)

Entire parcel was taken out of current use even though there was more than 10 contiguous acres held by the same owner and this parcel was not fully developed.

A current use application is being filed in conjunction with this abatement to put the property back into current use.

The current use application will be filed on or before 4/15/25.

---

#### **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).

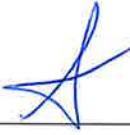
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

#### **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**

Date: 3/25/15

X  
(Signature)   
Scott A. Everett, Trustee of the Scott A. Everett Living Trust

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: 3/25/15

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: \_\_\_\_\_  
\_\_\_\_\_