

2020 ABATEMENT REQUEST – Staff Notes

Map 228 Block 356 Lot 10-008 – Swahn, Carl J & Nichole M

The property owner filed an abatement request on their condominium at 22 Pride's Point Wy. The unit is detached with 4 bedrooms, 3 baths, with 3,130 square feet of living area built in 2009. The property is located in the Long Bay community. The assessed value of the unit for 2020 was \$707,000.

The owners purchased their unit 6/29/2020 for \$585,000. This property had been on the market since 2017, which is highly unusual for this market. The property had been complete for a while, but the previous owners never resided there. They had personal and emotional reasons for wanting to sell the house and continued to list the price lower each year to be able to sell. The previous owners had filed an abatement on the 2019 value and the information regarding the property was looked at thoroughly before granting an abatement. The 2020 value reflects the changes that we made due to the abatement, however the market continued to appreciate through 2020.

The previous owners of the property were acting under duress when they listed and sold the property which excludes it from being considered an arms-length transaction. The sale of a similar condo unit at 155 Long Bay Dr, within the same complex in the Long Bay community, was for \$689,000 on 7/17/2020 and supports the assessed value of the unit under appeal. It is recommended to deny the abatement based on the previous review of the property and a sale of similar property within a reasonable range of the subject.

000013

2020 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 04 2021

ASSESSOR'S OFFICE
LACONIA, NH

Date: 1/15/21

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

Name: Carl J Swahn

Mailing Address: 5 Sheila Lane, Franklin, MA 02038 Email Address: jeff.swahn@gmail.com

Telephone No: (Work): 508-889-6177 (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.

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): _____ (Home): _____

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

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

Map: 228/356/10/008 Block: _____ Lot: _____

Assessed Valuation: \$ 707,000.00 Tax Account #: 10393

Property Location: 22 Prides Point Way, 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.

parcel #

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>
n/a			

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.)

I am claiming disproportionality due to the fact that we are currently paying taxes on a valuation of \$707,000 and our appraisal done at purchase of home (6/26/20) was \$595,000.00 (please see enclosed appraisal).

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 \$ 595,000.00

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>
n/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: 2/1/21

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: _____

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
SWAHN CARL J & NICHOLE M		4 Rolling	2 Public Water	1 Paved	2 Light	RESIDENTL	1020	707,000	707,000
			3 Public Sewer						
5 SHEILA LN		SUPPLEMENTAL DATA							
FRANKLIN MA 02038		Alt Prcl ID OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1					
		REVIEW ZONE 1 RS ZONE 1 % 100		Assoc Pid#					
		GIS ID 228-356-10				Total 707,000 707,000			

1501
 LACONIA, NH
VISION

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
SWAHN CARL J & NICHOLE M		3325 0183	06-29-2020	U	I	585,000	22	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
CARDOSO OSCAR P		2590 0425	08-14-2009	Q	I	360,000	00	2020	1020	707,000	2019	1020	811,100	2018	1020	796,200
EUROPEAN REALTY TRUST		1160 0495				0		Total 707,000			Total 811,100			Total 796,200		

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

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD			
Nbhd	Nbhd Name	Cyclical Group	TIF District
0001		A	
ID Code LB			

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	702,500
Appraised Xf (B) Value (Bldg)	4,500
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	707,000
Valuation Method	C
Total Appraised Parcel Value	707,000

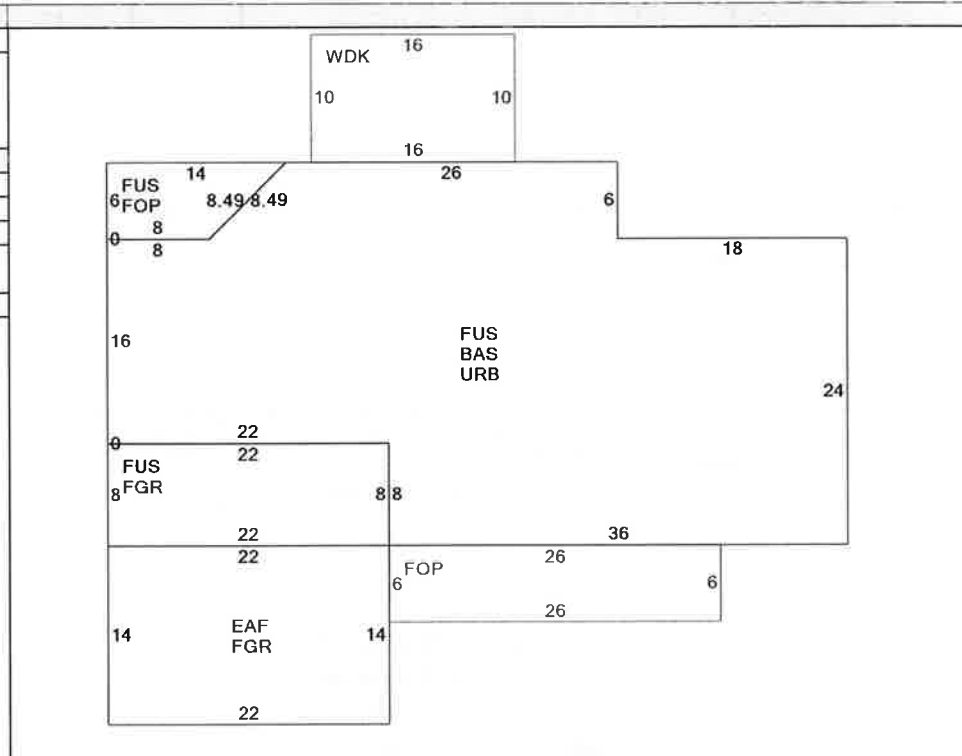
NOTES
 PRIDES POINT #8
 GRAY
 OBSTRUCTED LAKE VIEW

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2008-00035	03-14-2013	07	NEW HOME		06-05-2015	100	10-30-2019

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
10-29-2020	TB	S		25	REVIEWED
05-12-2020	EG			25	REVIEWED
11-05-2019	TB	T		03	MEAS & INSPC
06-05-2015	DD			30	EXTERIOR INSPECTION
04-28-2014	DD			30	EXTERIOR INSPECTION
03-12-2012	DD			30	EXTERIOR INSPECTION
07-06-2011	DD			30	EXTERIOR INSPECTION

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	1.00000	5	1.00	00	1.000		0.0000	0	0		
Total Card Land Units						0 SF	Parcel Total Land Area						0.00	Total Land Value				0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	04	Average +10			
Stories:	2				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	12	Hardwood			
Interior Floor 2	11	Ceram Clay Til			
Heat Fuel:	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	03	Central			
Ttl Bedrms:	04	4 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	0				
Xtra Fixtres					
Total Rooms:	8				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	104063	C 065
			PRIDES POINT		
			Adjust Type	Code	Description
			Condo Flr	A	Average
			Condo Unit	D	D
			COST / MARKET VALUATION		
			Building Value New	731,780	
			Year Built	2009	
			Effective Year Built	2016	
			Depreciation Code	AV	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	4	
			Functional Obsol	0	
			External Obsol	0	
			Trend Factor	1.000	
			Condition		
			Condition %	96	
			Percent Good	702,500	
			Cns Sect Rcld		
			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
JTUB	JET TUB	B	1	3400.00	2016		96		0.00	3,300
FPL	FIREPLACE	B	1	1300.00	2016		96		0.00	1,200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,390	1,390	1,390	184.71	256,746
EAF	Attic, Expansion, Finished	108	308	108	64.77	19,949
FGR	Garage, Finished	0	484	194	74.04	35,834
FOP	Porch, Open, Finished	0	222	44	36.61	8,127
FUS	Upper Story, Finished	1,632	1,632	1,632	184.71	301,446
URB	Basement, Unfinished, Raised	0	1,390	417	55.41	77,024
WDK	Deck, Wood	0	160	16	18.47	2,955
Ttl Gross Liv / Lease Area		3,130	5,586	3,801		702,081

