

2021 ABATEMENT REQUEST – Staff Notes

Map 167 Block 269 Lot 1 – Joshua & Tissha Brumm

The property owner, represented by Richard Homsy, filed an abatement request on their single-family dwelling located at 17 Wentworth Cove Road. The application is not signed by the property owners. Signatures of the owner(s) witnessing the good faith basis of the request are a prerequisite for an abatement.

Without having a valid abatement request signed by the property owners it is recommended that no abatement is appropriate, and that the request to lower the 2021 assessed value of from \$1,152,000 be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION
BRUMM JOSHUA T & TISSHA		1 Level	3 Public Sewer 5 Well	1 Paved	2 Light	Description	Code	Appraised	Assessed	
21 WINDSOR RD						RESIDNTL	1013	237,600	237,600	
WELLESLEY MA 02481						RES LAND	1013	1,085,500	1,085,500	
						RESIDNTL	1013	26,000	26,000	
SUPPLEMENTAL DATA										
Alt Prcl ID 89 269 3 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6						
REVIEW ZONE 1 SFR ZONE 1 % 100 GIS ID 167-269-1				Assoc Pid#						
								Total	1,349,100	1,349,100

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
3379 0532	01-08-2021	U	I	1,800,000	21	2021	1013	237,600	2020	1013	235,000	2019	1013	235,300	
2916 0511	06-12-2014	U	I	0	31		1013	1,085,500		1013	827,100		1013	723,700	
1910 0009	07-02-2003	U	I	0	1F		1013	26,000		1013	21,600		1013	21,600	
1904 0271	06-23-2003	U	I	0	1										
1380 0159	06-13-1996	Q	I	282,000	00										
						Total	1,349,100	Total	1,083,700	Total	980,600				

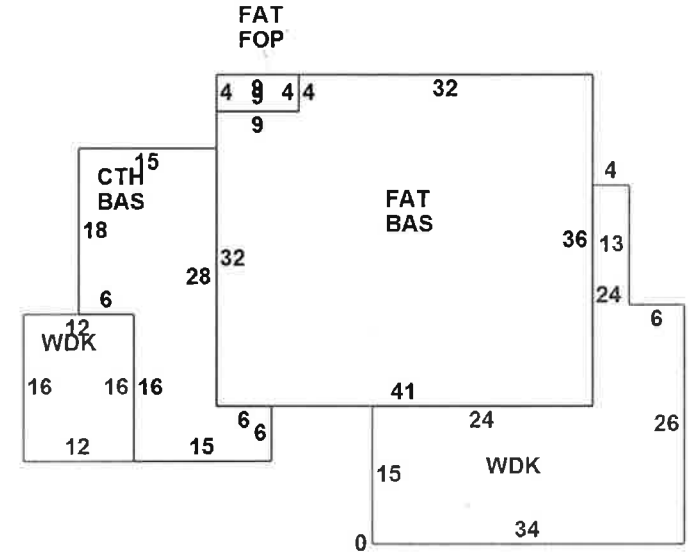
EXEMPTIONS				OTHER ASSESSMENTS				APPRAISED VALUE SUMMARY								
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor							
			Total	0.00												
ASSESSING NEIGHBORHOOD																
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code												
0001		B														
NOTES																
BLUE HEATPUMP																
								Total Appraised Parcel Value	1,349,100							

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	
2015-00109	04-06-2017	07	NEW HOME	24,000	05-09-2019	100		& REMOVE OLD CABIN	05-09-2019	ML	B		15	PERMIT VISIT	
2012-00320	11-14-2012	05	R-RENOVATE	19,000		100		FIREPLACE, ETC	05-08-2018	BD	B		15	PERMIT VISIT	
2008-00123	04-30-2008	27	EXTERIOR RE		03-18-2010	100		WINDOWS & DOORS	04-06-2017	BD	B		15	PERMIT VISIT	
									05-04-2016	DD			29	DRIVE BY REVIEW	
									12-10-2015	JD			25	REVIEWED	
									08-07-2014	DD			15	PERMIT VISIT	
									08-12-2011	JD			25	REVIEWED	

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1013	SFR WATER M	SFR			21,440	SF	2.41	1.00000	5	1.00	WN2	21.000	SPOD	1.0000	50.63	1,085,500
1	1013	SFR WATER M	RS			121	FF	0	1.00000	0	1.00	WN2	21.000		0.0000	0	0
						Total Card Land Units	0.49	AC	Parcel Total Land Area 0.49						Total Land Value	1,085,500	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	06	Conventional			
Model	01	Residential			
Grade:	05	Average +20			
Stories:	1.25	1 1/4 Stories			
Occupancy	1				
Exterior Wall 1	14	Wood Shingle			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F GlS/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	03	Plastered			
Interior Flr 1	11	Ceram Clay Til			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	03	Central			
Total Bedrooms	04	4 Bedrooms			
Total Bthrms:	3				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	7	7 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
Parcel Id		C	Owne		0.0
			B		S
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					
COST / MARKET VALUATION					
Building Value New		276,990			
Year Built		1947			
Effective Year Built		1996			
Depreciation Code		GD			
Remodel Rating					
Year Remodeled					
Depreciation %		25			
Functional Obsol		0			
External Obsol		0			
Trend Factor		1.000			
Condition					
Condition %					
Percent Good		75			
RCNLD		207,700			
Dep % Ovr					
Dep Ovr Comment					
Misc Imp Ovr					
Misc Imp Ovr Comment					
Cost to Cure Ovr					
Cost to Cure Ovr Comment					

UBM
(290 sf)



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
DCK1	DOCKS-RES	L	660	30.00	1988	G		75		0	14,900
FGR4	W/LOFT-AVG	L	576	25.00	1965	G		75		0	10,800
FPL	FIREPLACE	B	2	1300.00	1994			75.00		0	2,000
PAT1	PATIO-AVG	L	94	6.00		A		50		0	300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,890	1,890	1,890	109.42	206,796
CTH	Cathedral Ceiling	0	450	23	5.59	2,517
FAT	Attic, Finished	295	1,476	295	21.87	32,278
FOP	Porch, Open, Finished	0	36	7	21.28	766
UBM	Basement, Unfinished	0	290	58	21.88	6,346
WDK	Deck, Wood	0	864	86	10.89	9,410
Ttl Gross Liv / Lease Area		2,185	5,006	2,359		258,113



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
BRUMM JOSHUA T & TISSHA 21 WINDSOR RD WELLESLEY MA 02481		1 Level	3 Public Sewer	1 Paved	2 Light	Description	Code	Appraised	Assessed	
			5 Well			RESIDENTL	1013	237,600	237,600	
		SUPPLEMENTAL DATA				RES LAND	1013	1,085,500	1,085,500	
		Alt Prcl ID 89 269 3 OWNOCC N	ZONE 2 ZONE 2 % WARD WARD 6		RESIDENTL	1013	26,000	26,000	1501 LACONIA, NH	
		REVIEW ZONE 1 SFR ZONE 1 % 100 GIS ID 167-269-1	Assoc Pid#				Total	1,349,100	1,349,100	VISION

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed	
3379 0532	01-08-2021	U	I	1,800,000	21	2021	1013	237,600	2020	1013	235,000	2019	1013	235,300		
2916 0511	06-12-2014	U	I	0	31											
1910 0009	07-02-2003	U	I	0	1F		1013	1,085,500		1013	827,100		1013	723,700		
1904 0271	06-23-2003	U	I	0	1		1013	26,000		1013	21,600		1013	21,600		
1380 0159	06-13-1996	Q	I	282,000	00			Total	Total		1,083,700	Total		980,600		

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

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

NOTES				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	235,600
Appraised Xf (B) Value (Bldg)	2,000
Appraised Ob (B) Value (Bldg)	26,000
Appraised Land Value (Bldg)	1,085,500
Special Land Value	0
Total Appraised Parcel Value	1,349,100
Valuation Method	C
Total Appraised Parcel Value	1,349,100

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp

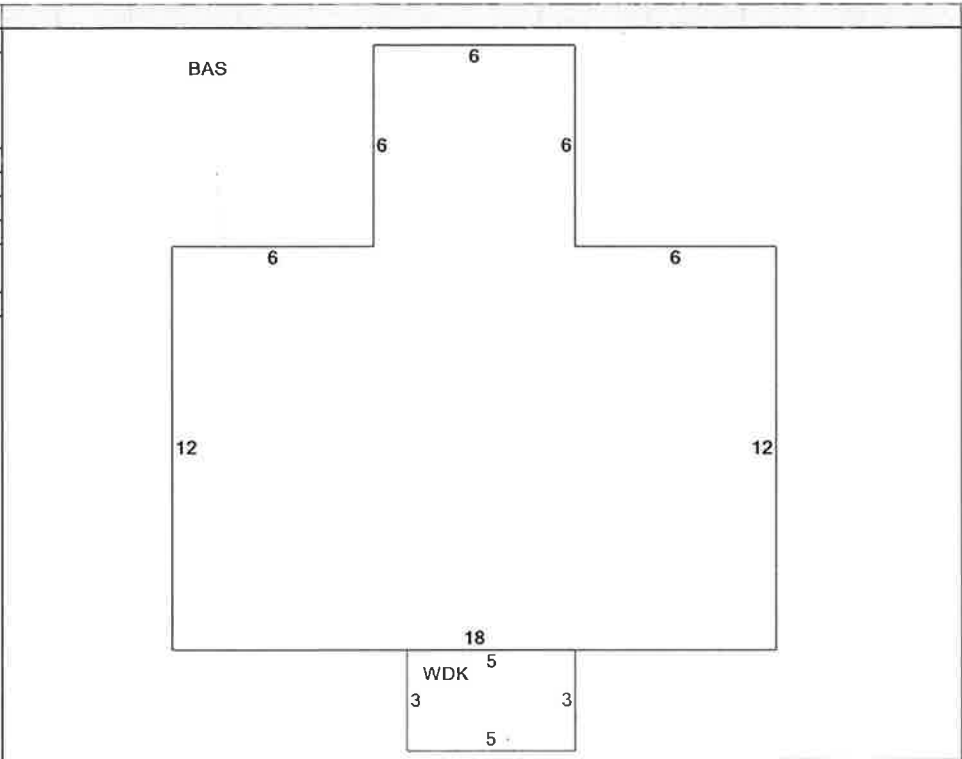
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
07-28-2021	TB	S		02	MEASURED

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			
2	1013	SFR WATER M				SF	0	1.00000		1.00	WN2	21.000		0.0000	0	0			
Total Card Land Units						0.00	AC	Parcel Total Land Area						0.49	Total Land Value				0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	91	Cabin			
Model	01	Residential			
Grade:	03	Average			
Stories:	1				
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	07	K PINE/A WD			
Interior Wall 2					
Interior Flr 1	09	Pine/Soft Wood			
Interior Flr 2					
Heat Fuel	04	Electric			
Heat Type:	07	Electr Basebrd			
AC Type:	02	Heat Pump			
Total Bedrooms	00				
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	1				
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA				
Parcel Id		C	Owne	0.0
		B	S	
Adjust Type	Code	Description	Factor%	
Condo Flr				
Condo Unit				

COST / MARKET VALUATION	
Building Value New	28,774
Year Built	2017
Effective Year Built	2018
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	3
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	97
RCNLD	27,900
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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	252	252	252	92.11	23,212
WDK	Deck, Wood	0	15	2	12.28	184
Ttl Gross Liv / Lease Area		252	267	254		23,396



2021 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

0000140

Upon completion of this form return to:

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

RECEIVED

FEB 28 2022

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/27/2022

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

Name: JOSHUA T. BRUMM

Mailing Address: 21 WINDSOR RD WELLESLEY MA 02481

Telephone No: (Work): _____ (Home): 650-388-6802

*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): Richard Homs

Mailing Address(es): 24 Summit Ave Laconia NH 03246

Telephone Number(s): (Work): 781 894-2277 (Home): 603-344-2277

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

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

Map: 167 Block: 269 Lot: 1

Assessed Valuation: \$ 1,349,100.00 Tax Account #: 3154

Property Location: 17 Westworth Ave Road 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.

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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.)

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>
187/2/1	548 Edgewood St E	\$4,050,000.00	7/26/21	\$1,224,500	
See Attached List					

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 _____
(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: 2/27/2022 X [Signature]
(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: _____

Abatement Comps

<u>Address</u>	<u>Date Sold</u>	<u>Purchase</u>	<u>2020</u>	<u>2021</u>
		Amount	Assessment	Assessment
● 5 Island Drive #5	10/30/2017	\$605,000.00	\$675,100.00	\$675,100.00
● 1214 Union Ave	06/25/2020	\$658,800.00	\$409,600.00	\$572,800.00
● 44 Indian Path	05/13/2019	\$1,075,000.00	\$691,700.00	\$727,800.00
● 156 Birch Haven	05/05/2020	\$715,000.00	\$655,200.00	\$880,600.00
● 149 Harglen Lane	08/06/2019	\$1,350,000.00	\$1,345,800.00	\$1,405,100.00
● 31 Boathouse Road	06/02/2020	\$1,712,000.00	\$1,420,500.00	\$1,586,900.00
● 822 Weirs BLVD	06/27/2017	\$460,000.00	\$468,800.00	\$625,300.00
● 548 Endicott Street E	07/26/2021	\$4,050,000.00	\$1,824,500.00	\$2,253,400.00
● 46 Lucerne Ave	09/12/2016	\$870,000.00	\$1,283,200.00	\$1,367,800.00
● 48 Lucerne Ave	01/11/2017	\$825,000.00	\$711,300.00	\$788,300.00
● 86 Lucerne Ave	11/22/2013	\$1,600,000.00	\$2,060,700.00	\$2,246,300.00