

2021 ABATEMENT REQUEST – Staff Notes

Map 245 Block 367 Lot 1.010 –Henry J & Juliann Hoell

The property owner filed an abatement request on their condominium unit located at 25 Hampton Court. This residential property is improved with a detached condominium unit assessed for \$571,300, and they have expressed the opinion that the market value of the property is \$509,100. The market value estimate is a statement supported only by the amount of the 2020 tax abatement that had been granted at that time.

The 2020 abatement revealed errors in the property description causing overstatement of the then value. The attributes have been corrected, and the 2021 assessment reflects market values increasing significantly from 2020 to 2021.

The taxpayer expresses concern that their neighbour's home may not reflect the value of a finished basement area, thus burdening his valuation. The attributes of all units are considered in their individual valuations, and variations in those attributes are reflected in those unit's values. While there may be a difference in these valuations, they are based on the items that have been observed. While there may be attributes of property not valued, there is a process of regular inspections in the City to try to understand these differences. Denying inspection of course complicates that process.

Without having any specific report or analysis to support the estimate of market value provided, it is recommended that no abatement is appropriate at this time, and that the request to lower the 2021 assessed value of \$571,300 be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
HOELL HENRY J & JULIANN						Description	Code	Assessed	Assessed	1501 LACONIA, NH
25 HAMPTON CT						RESIDNTL	1020	571,300	571,300	
LACONIA NH 03246		SUPPLEMENTAL DATA								VISION
		Alt Prcl ID 23EE 272 5 10		ZONE 2						
		OWNOCC N		ZONE 2 %						
		REVIEW		WARD WARD 1						
		ZONE 1 RS								
		ZONE 1 % 100								
		GIS ID 245-368-1		Assoc Pid#						
						Total		571,300	571,300	

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		
3292 0621	01-27-2020	U	I	494,200	15												
3080 0356	12-22-2016	U	V	28,000	25	2021	1020	571,300	2020	1020	550,100		2019	1020	50,000		
1362 0904	01-17-1996	U	V	0	1E												
1298 0240	05-25-1994	U	V	0	1												
1062 0399	05-25-1994	U	V	0													
Total							571,300			Total			550,100		Total		50,000

EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor												
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int												
Total			0.00																	

ASSESSING NEIGHBORHOOD						APPAISED VALUE SUMMARY						
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code		Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value	Valuation Method
0001		A		SD		570,000	1,300	0	0	0	571,300	C
Total						Total Appraised Parcel Value						571,300

NOTES											VISIT / CHANGE HISTORY				
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result	
2019-00052	03-21-2019	07	NEW HOME	180,000	03-31-2020	100		CO ISSUED 6/9/2020- SINGL	03-31-2021	TB			23	PHONE HEARIN	
									01-14-2021	TB			03	MEAS & INSPC	
									03-31-2020	TB	B		30	EXTERIOR INSPECTION	
									08-04-2017	DD			25	REVIEWED	
									10-24-2011	JD			25	REVIEWED	
									10-08-2010	PP			40	HEARING APPT NO CHA	
									12-09-1987	99			99	MMC INFO	

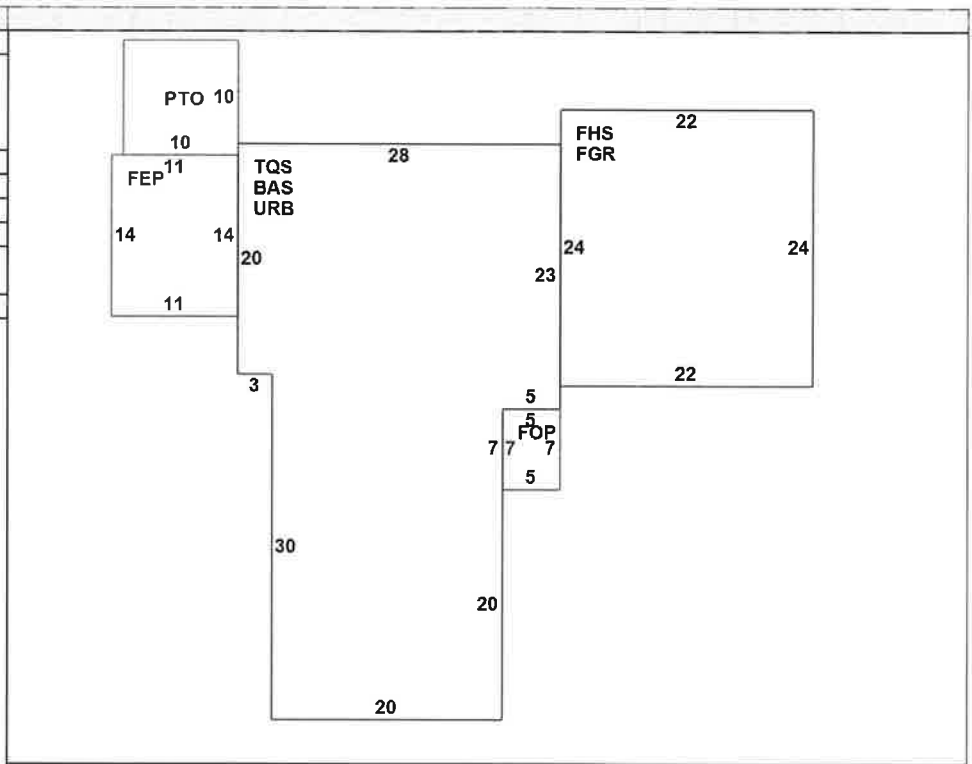
LAND LINE VALUATION SECTION																
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
1	1020	CONDO MDL-0	RS			0 SF	0	1.00000	5	1.00	50	1.350			0	0

Total Card Land Units					0 AC	Parcel Total Land Area					0.00	Total Land Value					0
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CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	04	Average +10			
Stories:	1.75				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	12	Hardwood			
Interior Floor 2	14	Carpet			
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	03	3 Bedrooms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:	1				
Xtra Fixtres	0				
Total Rooms:	6				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	104128	C 088
			THE HAMPTONS		
			Adjust Type	Code	Description
			Condo Flr	A	Average
			Condo Unit	D	D
			COST / MARKET VALUATION		
			Building Value New	569,957	
			Year Built	2019	
			Effective Year Built	2021	
			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 Rcnd	570,000	
			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 Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL	FIREPLACE	B	1	1300.00	2019		100		0	1,300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,175	1,175	1,175	181.66	213,449
FEP	Porch, Enclosed, Finished	0	154	108	127.40	19,619
FGR	Garage, Finished	0	528	211	72.59	38,330
FHS	Half Story, Finished	264	528	264	90.83	47,958
FOP	Porch, Open, Finished	0	35	7	36.33	1,272
PTO	Patio	0	100	5	9.08	908
TQS	Three Quarter Story	881	1,175	881	136.21	160,041
URB	Basement, Unfinished, Raised	0	1,175	353	54.57	64,125
Ttl Gross Liv / Lease Area		2,320	4,870	3,004		545,702



000045

2021 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: 2/28/2022

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

Name: Henry J + Julieann Hoell

Mailing Address: 25 Hampton Court Email Address: _____

Telephone No: (Work): — (Home): 508-272-5448

*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: 245/367/1/010 Block: _____ Lot: _____

Assessed Valuation: \$ 544,100 Tax Account. #: 7365

Property Location: 25 Hampton Court

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>
None			

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# 245/367/1/010 Appeal Year Market Value \$ 509,100

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

(see attached letter)

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>
245/368/1/004	25 Lantern Circle	\$440,000	7/6/20	\$475,900	
(see attached letter)					

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: 2/22/2022

X _____
 (Signature)

X Julia Hall
 (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: _____

**Henry and Julieann Hoell
25 Hampton Court
Laconia, NH 03246**

**2021 Application for Abatement - March 1, 2022
Map/ Block/ Lot # - 245/367/1/010**

Attached please find our Application for Abatement for our 2021 assessment of taxes. As you will see in the attached documentation we applied for an abatement for 2020 and invited you into our home to verify incorrect data. As a result, our assessment dropped from \$550,100 to \$509,100. Our tax assessment for 2021 has increased to \$571,300 which once again seems to be a significant increase and we are questioning whether our assessment began at \$509,100 or \$550,100. In reviewing the public record of our 2020 tax assessment online it was not updated to reflect the adjustment to \$509,000. While we acknowledge that properties in our area have increased in value in this current real estate market, we would kindly ask that you confirm that our increase was from \$509,100 to \$571,300 and not from \$550,100 to \$571,300.

Our greater concern at this time is the disproportionate assessment between our property and the one other new home in our village. While our property is assessed at \$571,300 the property at 25 Lantern Circle is assessed at \$ 475,000 which is almost \$100,000 less.. Both new homes were purchased in 2020. The property at 25 Lantern has 4 bedrooms and 3 full baths while our property has 3 bedrooms and 2 1/2 baths. We do recognize that we have a 2 car garage and they have a 1 car garage but that is not living space. It is our understanding that the residents of 25 Lantern Circle have a finished basement which would increase their living space making it comparable to our living space. We questioned this last year when we filed our 2020 Application for Abatement and invited the assessor into our home to get accurate data. At the time we were told that the residents of 25 Lantern had not allowed the assessor into their home. We would hope that a full year later the property at 25 Lantern has been fully assessed. If that is the case, and their assessment is truly \$475,00, we would kindly request that you reconsider our assessment of \$571,000 and adjust accordingly.

Thank you for your consideration.

Henry and Julieann Hoell



DEPARTMENT OF ASSESSING
45 BEACON ST. E
LACONIA NH 03246
☎ 603.527.1268
☎ 603.524.1520

January 14, 2021

NOTE: THIS VALUE IS SUBJECT TO
CHANGE PENDING THE COMPLETION
OF NEXT YEAR'S SALES ANALYSIS.

Henry J. & Juliann Hoell
25 Hampton Ct.
Laconia , NH 03246

Re: Parcel I.D.245-367-1.010, 25 Hampton Ct

Dear Mr. & Mrs. Hoell:

After our visit to measured and inspected your property at 25 Hampton Ct , I have established a new assessment of \$509,100, which is a decrease from \$550,100.

If you wish, you may file an abatement for 2020 based on the incorrect data discovered through the inspection, or if you feel that you are still over assessed. An abatement application has been enclosed for you convenience. I have filled in section C. and a portion of section E. Please expand on section E should you want to list other items to be considered for reduction. Also, complete sections, A, and D-F where applicable and return to our office.

Please note: Abatements filed are subject to the approval of the Board of Assessors. Completed applications must be returned to the Assessor's Office by no later than March 1, 2021.

In addition, I pulled the other sales in "Hamptons". The 3 units you mentioned all sold after April 1, 2020 and will therefore be used in the next years sales analysis. Differences to consider, all 3 are smaller than your unit, 2 are much older and are depreciated to reflect the age, and the 2 older ones do not have basements. These factors will reflect on the value.

Enclosed please find a copy of your revised assessment. While the data corrected will remain in effect, the actual value is subject to change annually, pending the results from the analysis of sales (completed in the fall).

Sincerely,

A handwritten signature in black ink, appearing to read "Tara Baker", written over a light blue horizontal line.

Tara Baker
Assistant Assessor

tmb
enc .