

2020 ABATEMENT REQUEST – Staff Notes

Map 241 Block 248 Lot 12-001 – Lisa G & Richard S Ricker

The property owners filed an abatement request on their condominium at 301 #1 Weirs Blvd. The unit is a detached 4-bedroom, 4-bathroom year-round condo in Ship Ahoy Condominiums. Importantly, the property has exclusive use of a 704 square foot boathouse on the lakeward side of Weirs Boulevard. The boathouse also has a deck constructed on top of it. The unit is located near the street, and has sweeping views of Paugus Bay

The unit has an assessed value in 2020 of \$623,500. The abatement application contains a list of several properties that between 1994 and 2015 and appears to be focused on the 2021 assessed values of those properties. None of the properties cited has exclusive use or ownership of a boathouse, and while they may be located nearby, some are different uses (multiple cottages on single lots, single family dwellings).

The application claims that the market value of their property is \$452,000, with the only valuation support being the very aged sales of the listed properties.

The applicant has not shown that the assessed value of their property is disproportionate based on the assessed value of other similar property, nor have they provided any supported market value estimate. For these reasons, it is recommended that the abatement be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
RICKER LISA G & RICHARD S						Description	Code	Assessed	Assessed
301 WEIRS BV #1						RESIDNTL	1020	594,600	594,600
LACONIA NH 03246						RESIDNTL	1020	28,900	28,900
SUPPLEMENTAL DATA									
Alt Prcl ID 65 248 15		ZONE 2		WARD 6					
OWNOCC Y		ZONE 2 %		WARD 6					
REVIEW		Assoc Pid#							
ZONE 1 CR									
ZONE 1 % 100									
GIS ID 241-248-12									
						Total		623,500	623,500

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	Year	Code	Assessed		
0000 0000	11-21-2021	U	I		38	2021	1020	594,600	2020	1020	423,900	2019	1020	386,000		
2878 0788	09-30-2013	U	I	0	38											
1262 0131	07-01-1993	U	I	110,000	1		1020	28,900		1020	28,100		1020	28,100		
0 0	07-01-1993			0		Total			Total			Total				
						623,500			452,000			414,100				

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	ID Code
0001		B		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	587,900
Appraised Xf (B) Value (Bldg)	6,700
Appraised Ob (B) Value (Bldg)	28,900
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	623,500
Valuation Method	C
Total Appraised Parcel Value	623,500

NOTES

SHIP AHOY#1/MAINHOUSE/BOATHOUSE
 WATER ACCESS/YR RND USE PERMITTED
 DOCK SPACE 1
 AP=CRACKS IN WALLS/FOUNDATION
 WATER DAMAGE TO CEIL/WALL 2ND FLOOR

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

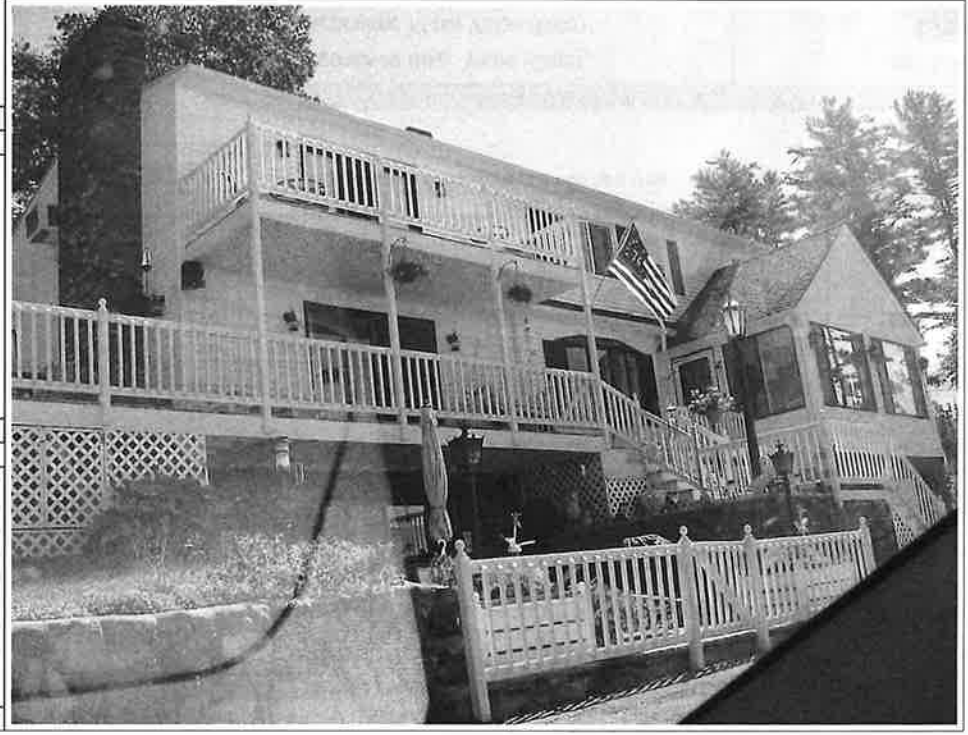
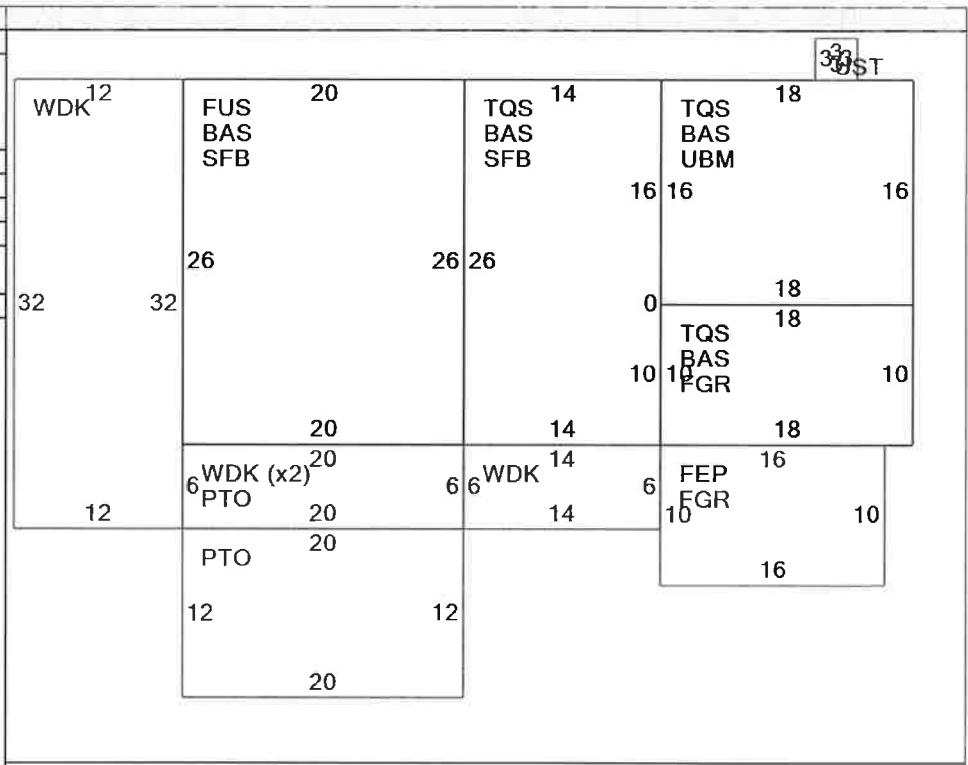
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpos/Result
03-09-2021	TB			26	INFO FROM MAILER
05-28-2019	EG	A		14	INSPECTED
06-19-2018	DD	CY		30	EXTERIOR INSPECTION
10-21-2008	CM			02	MEASURED
06-17-1994	DC			03	MEAS & INSPC
11-22-1993	LS			02	MEASURED
08-11-1987	99			99	MMC INFO

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	CR			0 SF	0	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)		
Element	Cd	Description	Element	Cd	Description
Style:	7A	Condo Conv			
Model	05	Res Condo			
Grade	04	Average +10			
Stories:	2	2 Stories			
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:	07	K PINE/A WD			
Interior Floor 1	14	Carpet			
Interior Floor 2	20	Wood Laminate			
Heat Fuel:	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	04	4 Bedrooms			
Ttl Bathrms:	4	4 Full			
Ttl Half Bths:	0				
Xtra Fixtres					
Total Rooms:	6	6 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
CONDO DATA					
Parcel Id	104106	C 077	Owne	0.0	
		SHIP AHoy	B 1	S 3	
Adjust Type	Code	Description	Factor%		
Condo Flr	E	Excellent	115		
Condo Unit	M	M	100		
COST / MARKET VALUATION					
Building Value New		979,797			
Year Built		1940			
Effective Year Built		1986			
Depreciation Code		AV			
Remodel Rating					
Year Remodeled					
Depreciation %		35			
Functional Obsol		0			
External Obsol		0			
Trend Factor		1.000			
Condition		AP			
Condition %		5			
Percent Good		60			
Cns Sect Rcnd		587,900			
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 Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BHS1	BOAT HSE AV	L	704	76.00	1940	A	50		0	26,800
SNA	SAUNA	B	1	3600.00	1984		25.00		0	900
PAT1	PATIO-AVG	L	711	6.00	1994	A	50		0	2,100
FPL1	FIREPLACE B	B	2	2800.00	1984		60.0		0	3,400
KITH	X KITCHEN	B	1	4000.00	1984		60.0		0	2,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,352	1,352	1,352	278.27	376,220
FEP	Porch, Enclosed, Finished	0	160	112	194.79	31,166
FGR	Garage, Finished	0	340	136	111.31	37,845
FUS	Upper Story, Finished	520	520	520	278.27	144,700
PTO	Patio	0	360	18	13.91	5,009
SFB	Base, Semi-Finished	0	884	530	166.84	147,483
TQS	Three Quarter Story	624	832	624	208.70	173,640
UBM	Basement, Unfinished	0	288	58	56.04	16,140
UST	Utility, Storage, Unfinished	0	9	2	61.84	557
WDK	Deck, Wood	0	708	71	27.91	19,757
Ttl Gross Liv / Lease Area		2,496	5,453	3,423		952,517



RECEIVED

FEB 23 2022

ASSESSOR'S OFFICE
LACONIA, NH

000010 *FB*

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: 2.22.2022

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

Name: Lisa & Richard Ricker

Mailing Address: 301 Weirs Blvd #1 Email Address: bbsummerfun@metrocast.net

Telephone No: (Work): 603-455-5539 (Rich) (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: 241 Block: 248 Lot: 12 / 01

Assessed Valuation: \$ 623,500 Tax Account. #: 5289

Property Location: 301 Weirs Blvd #1 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.

<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.)

N/A			
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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# 241/248/12/01 Appeal Year Market Value \$ 452,000
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>
234/248/10	427 Weirs Blvd LACONIA NH 03246	\$160,000	1/1/94	\$584,800	
241/248/12/002	301 Weirs Blvd #2 LACONIA NH 03246	\$187,000	1/15/2001	\$561,600	
241/248/10	327 Weirs Blvd LACONIA NH 03246	\$480,000	11/6/2015	\$490,200	
225/248/7/013	518 Weirs Blvd #13 LACONIA NH 03246	0	8/20/2019	\$270,600	
241/248/7/1	351 Weirs Blvd LACONIA NH 03246	\$289,600	3/2/2010	\$299,000	

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: 2.22.2022

x Anna Ricker
(Signature)

x [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: _____