

2020 ABATEMENT REQUEST – Staff Notes

Map 241 Block 248 Lot 12-002 – Timothy & Tamara Simpson

The property owners filed an abatement request on their condominium at 301 #2 Weirs Blvd. The unit is a detached 3-bedroom, 2-bathroom year-round condo in Ship Ahoy Condominiums that has 2,716 square feet of living area, a 2-car attached garage, and a 1,077 square foot deck. The property is constructed on a crawl space rather than a full foundation. The original unit had been significantly expanded through the construction of a large addition to a 1945 original cottage.

The property has deeded exclusive use of a dock space on the lakeward side of Weirs Boulevard. The unit is located near the street, on a prominent rise, and has sweeping views of Paugus Bay from the deck and the entire front of the unit. The unit has some fairly significant water infiltration problems in the crawl space under the 1945 original cottage, and there is dampness present in that area.

The negative attributes of the property are adjusted for by application of a special additional functional depreciation of 20%, when added to the 26% physical depreciation results in a \$454,600 reduction in the building cost as if new.

The last time the property was listed for sale on the market was in 2010 when it was listed for \$449,000 and the listing was withdrawn after 165 days.

The unit has an assessed value in 2020 of \$561,600. The abatement application contains a list of three properties focused on the 2021 assessed values of those properties. These are a few of the properties that are located nearby, some are different uses (multiple cottages on single lots, single family dwellings). The hand selected list showing lower assessed values does not prove the overassessment of this unit.

The application claims that the market value of their property is \$270,600, with the only support being the assessments of the hand selected 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				
SIMPSON TAMARA C & TIMOTHY						Description	Code	Assessed	Assessed	1501 LACONIA, NH
301 WEIRS BV #2						RESIDNTL	1020	535,300	535,300	
LACONIA NH 03246						RESIDNTL	1020	26,300	26,300	VISION
SUPPLEMENTAL DATA						Total				
Alt Prcl ID 65 248 15A OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 6		Assoc Pid#		561,600 561,600				

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		
1700 0051	11-15-2001	Q	I	187,000	00	2021	1020	535,300	2020	1020	380,300	2019	1020	345,900		
1526 0151	04-23-1999	Q	I	145,000	00		1020	26,300		1020	26,300		1020	26,300		
1436 0601	09-29-1997	Q	I	133,000	00											
1391 0001	09-01-1996	Q	I	115,000	00											
1263 0532	08-01-1993	U	I	70,000	1											
Total						561,600			Total			406,600		Total		372,200

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

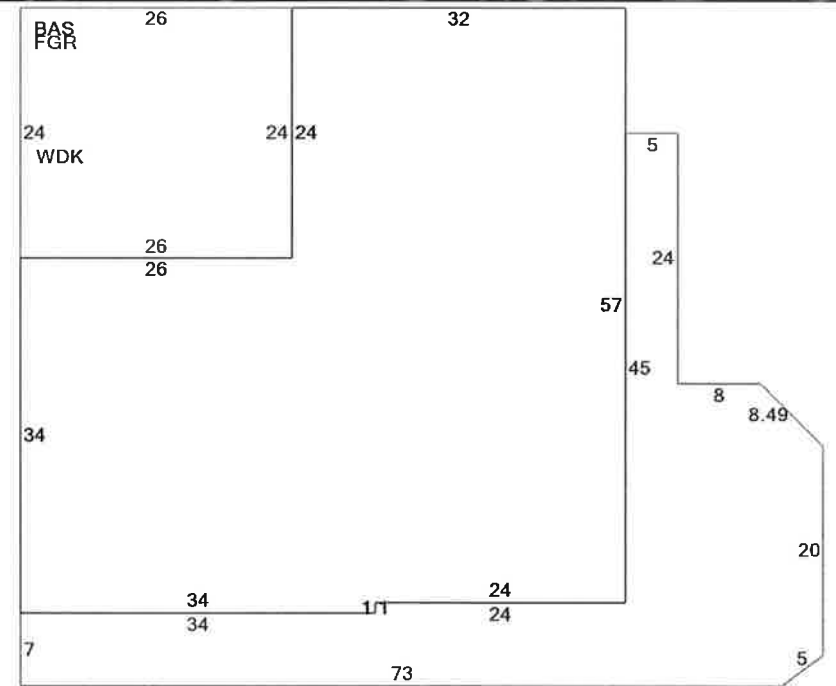
ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

NOTES		APPRAISED VALUE SUMMARY	
SHIP AHOY#2 INT(12.5%)YR RND USE PERMITT RT FLD STN FPL WTR ACCES DOCK SPACE 4S PER BK1689/386 CRWL NAT WOOD OPEN CONCEPT KIT/LIV K-PINE VAULTED CEILS		Appraised Bldg. Value (Card) 533,800	
FD=OVRBLT FOR AREA, ORIG FOUNDATION-POOR CONDITION.		Appraised Xf (B) Value (Bldg) 1,500	
		Appraised Ob (B) Value (Bldg) 26,300	
		Appraised Land Value (Bldg) 0	
		Special Land Value 0	
		Total Appraised Parcel Value 561,600	
		Valuation Method C	
		Total Appraised Parcel Value 561,600	

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
191-05	05-08-2005	09	NEW ADD	160,000	04-14-2006	100			06-19-2018	DD	CY		30	EXTERIOR INSPECTION
106-98	04-17-1998	15	PLUMBING	0	05-01-1998	100			01-19-2018	BD	A		14	INSPECTED
									08-09-2016	TB			25	REVIEWED
									12-19-2013	JD			25	REVIEWED
									03-06-2013	DD			25	REVIEWED
									08-01-2011	JD			25	REVIEWED
									08-10-2007	DD			25	REVIEWED

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	05	Average +20			
Stories:	1	1 Story			
Occupancy	1				
Interior Wall 1:	07	K PINE/A WD			
Interior Wall 2:	05	Drywall/Sheet			
Interior Floor 1	14	Carpet			
Interior Floor 2	11	Ceram Clay Til			
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	03	3 Bedrms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:	0				
Xtra Fixtres					
Total Rooms:	5				
Bath Style:	02	Average			
Kitchen Style:	03	Good			
			CONDO DATA		
			Parcel Id	104106	C 077
			SHIPAHYOY		Owne 0.0
				B 1	S 2
			Adjust Type	Code	Description
			Condo Fir	E	Excellent
			Condo Unit	D	D
					Factor%
					115
					100
			COST / MARKET VALUATION		
			Building Value New	988,432	
			Year Built	1945	
			Effective Year Built	1995	
			Depreciation Code	GD	
			Remodel Rating	04	
			Year Remodeled	2006	
			Depreciation %	26	
			Functional Obsol	20	
			External Obsol	0	
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	54	
			Cns Sect Rcnd	533,800	
			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
SHD2	W/LIGHTS ET	L	96	18.00	2005	G	75		0	1,300
FPL1	FIREPLACE B	B	1	2800.00	1993		54.00		0	1,500
BSLP	BOATSLIPS C	L	1	50000.00		A	50		0	25,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,716	2,716	2,716	316.67	860,062
FGR	Garage, Finished	0	624	250	126.87	79,166
WDK	Deck, Wood	0	1,077	108	31.75	34,200
Ttl Gross Liv / Lease Area		2,716	4,417	3,074		973,428



000002 ✓
B

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**

RECEIVED

DEC 16 2021

ASSESSOR'S OFFICE
LACONIA, NH

Date: 12/14/21

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

Name: Timothy and Tamara Simpson

Mailing Address: 301 Weirs Blvd #2, Laconia Email Address: pepperellauto@comcast.net

Telephone No: (Work): _____ (Home): 978-697-9225

*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: 12/002

Assessed Valuation: \$ 561,600 Tax Account. #: 7118

Property Location: 301 Weirs Blvd #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
466/151/19	18-20 Meadow St		\$ 201,000

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.)

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# 241/248/12/002 Appeal Year Market Value \$ 2021-22 \$ 270,600

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

X 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>
254/248/7/001	277 Weirs Blvd #1			471,800	
241/248/10/	327 Weirs Blvd.			490,000	
225/248/7/013	518 Weirs Blvd #13			270,600	

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: 12/14/21

X _____
 (Signature)
 X Shirley Simpson
 (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: _____

City of Laconia
Assessors Office
45 Beacon Street
Laconia, NH 03246

RECEIVED

DEC 16 2021

ASSESSOR'S OFFICE
LACONIA, NH

December 14, 2021

Dear Sirs:

Enclosed please find our abatement application for our home located at 301 Weirs Blvd, Unit #2.

We have cited three properties in our immediate location that we feel are great comparisons to our unit?:

- 1.) 277 Weirs Blvd #1 - condo association directly adjacent to ours. Similar square footage. 14 years newer. Currently assessed at \$471,800. Just remodeled last year. Also has a deeded dock. Assessment increase of 12% as opposed to our increase of 38%.
- 2.) 327 Weirs Blvd. - This is a private property on the same side of the street. This are three buildings in total, with over an acre of land and three docks. Two of these are rental units, and two of the boat slips are rented out seasonally. Currently assessed at \$490,000. Assessment increase of 5% as opposed to our increase of 38%.
- 3.) 518 Weirs Blvd #13 - Condo association on the water side of the boulevard. Built the same year as ours. Approximately the same square footage, same number of rooms, one additional bath. Also has a deeded dock. Current assessed value is \$270,600. Assessment increase of 0% for the past three years, as opposed to our increase of 38%.

As we reviewed the old-to-new valuations spreadsheet, we realized that there was not another condominium or private home that had such an incremental increase in assessed value as ours at 38%! There are actually \$2M homes that did not increase in value as much as our property did. We are sure there must be some sort of miscalculation to explain this discrepancy.

Unlike these other comparisons, our unit does not even have a basement, but rather a dirt crawlspace.

Given the comparisons, we feel that our property is most evenly matched with #3, with considerations to square footage, and year built.

Sincerely,



Timothy and Tamara Simpson
301 Weirs Blvd #2