

2022 ABATEMENT REQUEST – Staff Notes

Map 274 Block 178 Lot 11 – J&L Family LTD Partnership

The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that factors such as the two 2021 sales referenced should limit the estimate of assessed value to \$889,000 by reducing the land assessed value to \$695,000. The current land assessment is \$1,030,600. This assertion is not supported by the evidence presented.

The property is an improved .17-acre parcel of land and building located at 58 Paugus Park Road. The property has 60 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one-story ranch style residential dwelling constructed in 1956.

There are two sale comparable properties presented.

One is the property at 30 Dennis Avenue on Lake Winnisquam. This property sold for \$1,200,000 on 5/3/2021, nearly a full year before the effective date of value of April 1, 2022. The land assessed value for this comparable is not drastically lower than the subject, rather the land is assessed at \$1,231,800. This lake is inferior to Paugus Bay.

The second property is the property at 99 Harglen Lane. This home is located on Pickerel Cove, a shallow area adjacent to Paugus Bay, but separated from it by a set of railroad tracks. There is access to the Bay from the cove, under a relatively low bridge. The homes on Pickerel sell at a fraction of those that have direct access to Paugus Bay. Additionally, the sale of that property occurred more than 6 months prior to the effective date of value.

It is recommended that the abatement request be denied for the 2022 tax year, and that the assessment of \$1,216,200 be sustained.

CURRENT OWNER				TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION
J & L FAMILY LIMITED PARTNERSHIP C/O LISA ROBINSON 25 BROOKVIEW TERR BEDFORD NH 03110				1 Level	0 Undefined	1 Paved	2 Light	Description	Code	Appraised	Assessed	
					3 Public Sewer			RESIDNTL	1013	183,600	183,600	
				SUPPLEMENTAL DATA						RES LAND	1013	
				Alt Prcl ID 46 178 10	ZONE 2 SPOD			RESIDNTL	1013	10,400	2,000	
				OWNOCC Y	ZONE 2 % 100							
				REVIEW	WARD WARD 6							
				ZONE 1 RS								
				ZONE 1 % 100								
				GIS ID 274-178-11	Assoc Pid#							
								Total	1,224,600	1,216,200		

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	
J & L FAMILY LIMITED PARTNERSHIP III	2822 0130	12-31-2012	U	I	100	38									
GAUDETTE LOUISE L FAMILY LP II	2780 0034	06-19-2012	U	I	4,000	38	2022	1013	183,600	2021	1013	157,700	2020	1013	157,700
GAUDETTE LIONEL H &	2464 0413	12-28-2007	U	I	4,000	38		1013	1,030,600		1013	627,700		1013	588,500
GAUDETTE LIONEL & EDITH	1442 0818	11-10-1997	Q	I	181,800	00		1013	2,000		1013	10,400		1013	10,400
NORTHERN BANK & TRUST CO	0097 3665	08-27-1997	U	I	0	1									
								Total	1,216,200	Total	795,800	Total	756,600		

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													

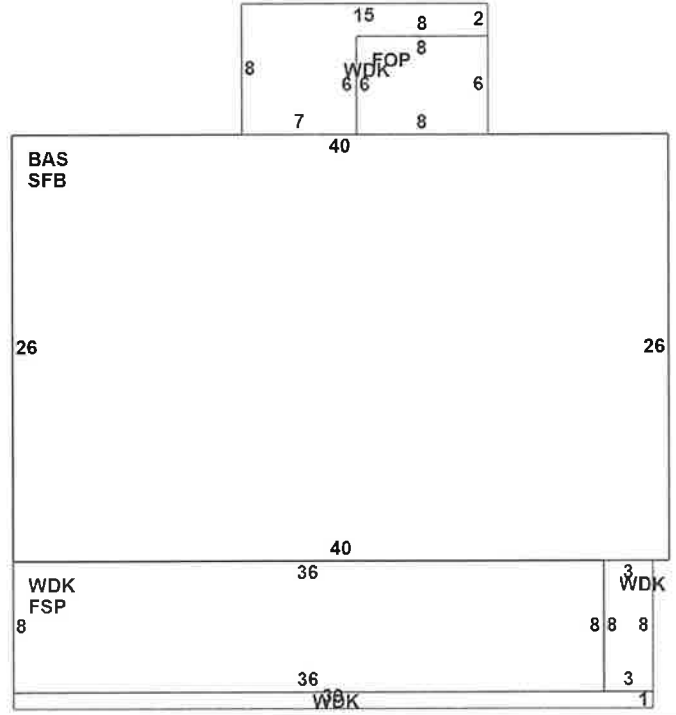
ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		A		

NOTES														
600X95=SHARED WELL WITH LOT 9														
GREEN SEASONAL DOCK=NV XKITCH IN SFB AREA PER TAX MAP														
Total Appraised Parcel Value										1,224,600				

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
											04-27-2022	PS	CY		02	MEASURED
											07-27-2017	KRT	CY		14	INSPECTED
											07-19-2017	KRT	CY		02	MEASURED
											07-22-2010	RK			33	RES FIELD REVIEW
											06-19-2007	JM			03	MEAS & INSPC
											04-05-2000	TS			02	MEASURED
											09-01-1993	LS			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		
1	1013	SFR WATER M	RS			7,405 SF	7.73	1.00000	5	1.00	PB1	18.000			1.0000	139.18		
1	1013	SFR WATER M	RS			60 FF	0	1.00000	0	1.00	PB1	18.000			0.0000	0		
Total Card Land Units						0.17 AC	Parcel Total Land Area						0.17	Total Land Value				1,030,600

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
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	05	Drywall/Sheet			
Interior Wall 2					
Interior Flr 1	20	Woodlam/Vinylplank			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	02	Heat Pump			
Total Bedrooms	04	4 Bedrooms			
Total Bthrms:	2				
Total Half Baths	1				
Total Xtra Fixtrs					
Total Rooms:	7				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		223,310
			Year Built		1956
			Effective Year Built		2001
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		20
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		80
			RCNLD		178,600
			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
SHD1	SHED FRAME	L	96	12.00	1970	A	50		0.00	600
FPL	FIREPLACE	B	1	1300.00	1999		80		0.00	1,000
KITH	X KITCHEN	B	1	4000.00	1999		80		0.00	3,200
LNT	LEAN-TO	L	72	7.00	2006	G	75		0.00	400
DCK1	DOCKS-RES	L	372	30.00	2006	G	75		0.00	8,400
LNT	LEAN-TO	L	84	7.00	2017	A	50		0.00	300
PAT1	PATIO-AVG	L	100	6.00	2017	A	50		0.00	300
PAT1	PATIO-AVG	L	144	6.00	2017	A	50		0.00	400
FPO	EXTRA FPL O	B	1	1000.00	1999		80		0.00	800

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,040	1,040	1,040	117.31	122,002
FOP	Porch, Open, Finished	0	48	10	24.44	1,173
FSP	Porch, Screen, Finished	0	288	72	29.33	8,446
SFB	Base, Semi-Finished	0	1,040	624	70.39	73,201
WDK	Deck, Wood	0	423	42	11.65	4,927
Ttl Gross Liv / Lease Area		1,040	2,839	1,788		209,749



2022 APPLICATION FOR ABATEMENT

RECEIVED

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

FEB 10 2023

ASSESSOR'S OFFICE
LACONIA, NH

Upon completion of this form return to:

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

Date: 2/3/23

0000177B

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

Name: Lisa Robinson

Mailing Address: 25 Brookview Ter, Bedford NH 03110 Email address: LRobinson2ga@yahoo.com
Telephone No: (Cell): 603-289-4960 (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. The W-9 form required is enclosed with this application.

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): _____ (Cell): _____

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

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

Map: 274 Block: 178 Lot: 11 Tax Account #: 1253

2022 Assessed Valuation: \$ 1,216,200

Property Location: 58 Paugus Park Rd, 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.)

see attached

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# 274/178/11 Appeal Year Market Value \$ 695,000

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>
22/311/14	30 Dennis Ave	*1,200,000	5/3/21	*1,252,200	
179/316/15	99 Harglen Ln	* 630,000	9/11/21	* 683,000	

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: 2/3/23

X *Lisa Pelt*, Pres. OFS Lending,
(Signature) General Partner

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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- 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: _____

58 Paugus Park Rd

- Request is abatement of assessed value of land only
- Land is 0.17 acres with land assessed at \$1,030,600
 - Recognized desirable location on Paugus Bay, but seems excessively high compared to examples below sold in May and September 2021
 - Request is to adjust assessed value of land portion to \$695,000 to be more aligned with two examples below, but still at a higher rate due to more desirable location

Comp #1: 30 Dennis Ave

- Much larger acreage (0.58) with land assessed at \$1,231,800
- Less desirable as it is on Winnisquam, but this is a drastically lower assessed amount for an only slightly less desirable lake
- Sold 5/3/21 for \$1,200,00

Comp # 2: Harglen Ln

- Twice the acreage (0.34) with land assessed at \$481,500
- Less desirable waterfront, as it is on a cove & not directly on Paugus Bay
- Sold 9/11/21 for \$683,000