

2022 ABATEMENT REQUEST – Staff Notes

Map 148 Block 271 Lot 6 –Hilsinger Irrevocable Trust

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 it should not be valued as residential property but should be more similar to commercial waterfront property. This assertion is not supported by any evidence or analysis.

The property is an improved 1.21-acre parcel of land and building located at 10 Pendleton Beach Road. The property has 180 feet of frontage on Lake Winnepesaukee, and it is improved with a one-story seasonal camp style residential building constructed in 1935.

The property is located next to a commercial use property, the Abakee Cottages. Those cottages are mostly rented on a weekly basis during the summer season, with some nightly rentals in the spring and fall. That neighbouring property is split-zoned, with a portion zoned Commercial Resort, and the area immediately adjacent to the subject property is Single Family Residential zoned, along a line 100' from and parallel to the subject's western boundary.

A significant downward adjustment is applied to the land value calculation for the subject property, with a 25% downward adjustment to the primary acre of land. No evidence was presented that further adjustment would be appropriate.

One of the claims of the property owner is that there could be a more intensive development of some of that property that might more significantly impact their property value. At such time as any of the possible uses become developed, the assessing department will consider any impact those might then have on the subject property's value.

Further, claims that there was precedence created either by action of the Board of Tax and Land Appeals in a 1990 property tax appeal or other local abatement decisions are misplaced. The BTLA hears and determines appeals of local property tax abatement cases. Their decisions are remedial in nature, and are limited to relief in the year appealed only (or subsequent tax years until the next revaluation per RSA 76:17-c). The action of the Board of Assessors is limited to any particular year in question.

It is recommended that the abatement request be denied for the 2022 tax year, and that the assessment of \$1,879,900 be sustained.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION
HILSINGER IRREV TRUST/HILSINGE	1 Level	E Lake Water	1 Paved	2 Light	Description	Code	Appraised	Assessed		
HILSINGER IRREV TRUST/HILSINGE		3 Public Sewer			RESIDENTL	1013	139,500	139,500		
124 NORWELL ST					RES LAND	1013	1,734,500	1,734,500		
NORWELL MA 02061					RESIDENTL	1013	5,900	5,900		
SUPPLEMENTAL DATA										
Alt Prcl ID 84 271 2		ZONE 2 SPOD								
OWNOCC N		ZONE 2 % 0								
REVIEW		WARD WARD 6								
ZONE 1 SFR										
ZONE 1 % 100										
GIS ID 148-271-6		Assoc Pid#								
Total							1,879,900	1,879,900		

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	
HILSINGER IRREV TRUST/HILSINGER MICH	3152 0428	01-19-2018	U	I	0 38	2022	1013	139,500	2021	1013	139,500	2020	1013	139,500	
HILSINGER MATTHEW ALAN &	3130 0528	09-27-2017	U	I	0 38										
HILSINGER M PATRICIA IRREV GIFTING TR	2913 0424	05-23-2014	U	I	100 44		1013	1,734,500		1013	914,300		1013	789,700	
HILSINGER M PATRICIA IRREV TRUST	2177 0894	06-01-2005	U	I	0 1A		1013	5,900		1013	5,900		1013	5,900	
HILSINGER M PATRICIA TRUST	1252 0301	05-01-1993	U	I	0 1										
Total							1,879,900	Total	1,059,700	Total	935,100				

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
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)	135,900
Appraised Xf (B) Value (Bldg)	3,600
Appraised Ob (B) Value (Bldg)	5,900
Appraised Land Value (Bldg)	1,734,500
Special Land Value	0
Total Appraised Parcel Value	1,879,900
Valuation Method	C
Total Appraised Parcel Value	1,879,900

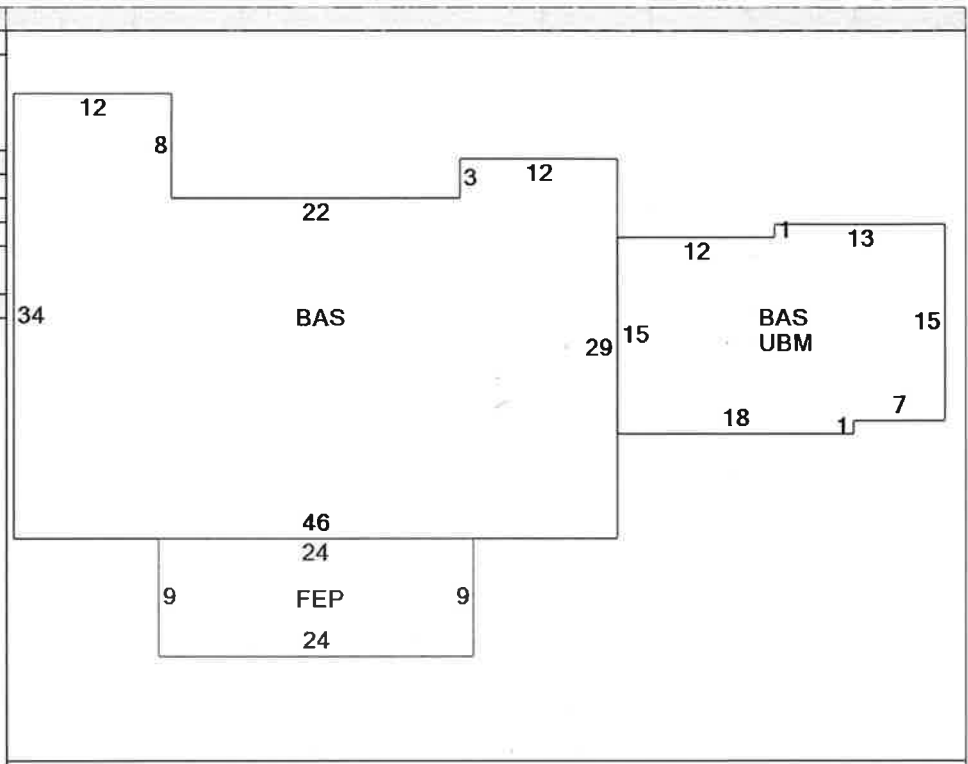
NOTES	
SANDY BEACH/SEASONAL DOCK	2007: CORRECT LAND ADJUSTMENTS
BEAUTIFUL VIEW	O=ADJACE. RENTAL COTTAGES
ALL INT ORIG/ROOF 2001	,ACREAGE 1981 PLAN
2X6X18 BROWN IA, OB3 ATTCH HSE	LAKE WATER
OLD BATH/ORIG KIT/NOINSUL	AREA & FF PER TAX MAP

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
02-10-2022	AB			25	REVIEWED
02-16-2021	AB			25	REVIEWED
03-10-2020	AB			25	REVIEWED
03-28-2019	AB			25	REVIEWED
08-12-2011	JD			25	REVIEWED
07-26-2011	DD			25	REVIEWED
07-11-2011	BK			25	REVIEWED

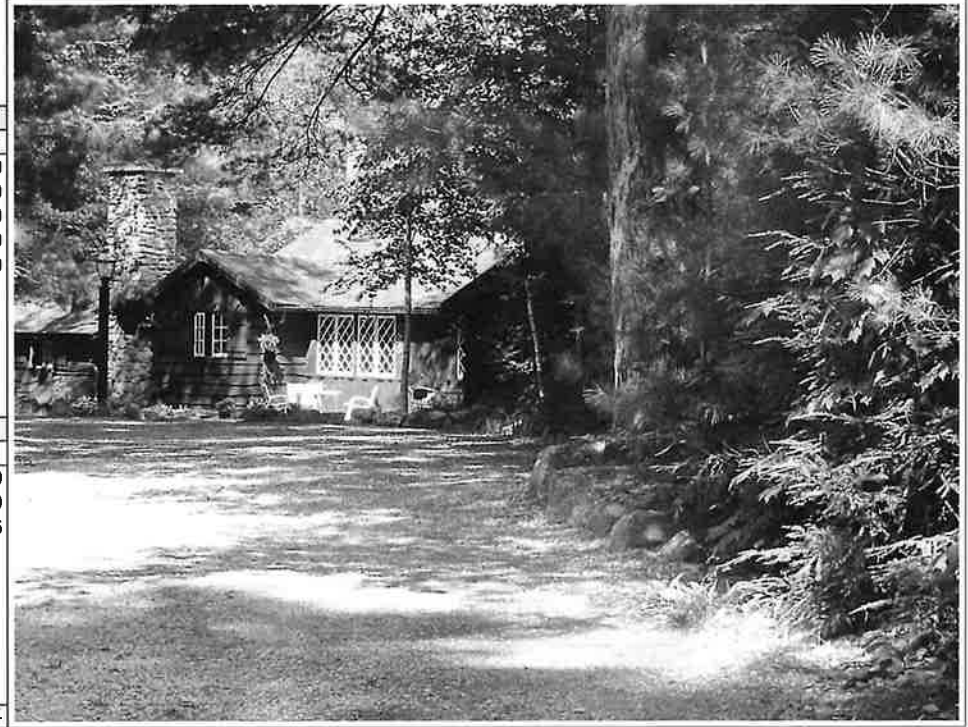
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1013	SFR WATER M	SPO			43,560 SF	2.18	1.00000	5	0.75	WN1	24.000	C/I/ACCESS/LAKE WATER	1.0000	39.24	1,709,300		
1	1013	SFR WATER M	SPO			0.210 AC	5,000	1.00000	0	1.00	WN1	24.000		1.0000	120,000	25,200		
1	1013	SFR WATER M	SPO			180.000 FF	0	1.00000	0	1.00	WN1	24.000		0.0000	0	0		
Total Card Land Units						1.21 AC	Parcel Total Land Area						1.21	Total Land Value				1,734,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	36	Camp Seasonal			
Model	01	Residential			
Grade:	05	Average +20			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	08	Wood on Sheath			
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	14	Carpet			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	01	None			
Total Bedrooms	04	4 Bedrooms			
Total Bthrms:	2				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	7	7 Rooms			
Bath Style:	01	Old Style			
Kitchen Style:	01	Fair			
			CONDO DATA		
			Parcel Id	C	Owne 0.0
			Adjust Type Code Description Factor%		
			Condo Flr		
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		209,054
			Year Built		1935
			Effective Year Built		1986
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		35
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		65
			RCNLD		135,900
			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
PAT2	PATIO-GOOD	L	224	11.00	1992	A	50		0	1,200
SHD1	SHED FRAME	L	63	12.00	1970	F	25		0	200
PAT1	PATIO-AVG	L	176	6.00	1970	F	25		0	300
FGR1	GARAGE-AVE	L	378	22.00	1970	A	50		0	4,200
FPL1	FIREPLACE B	B	2	2800.00	1984		65.00		0	3,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,709	1,709	1,709	101.78	173,949
FEP	Porch, Enclosed, Finished	0	216	151	71.15	15,369
UBM	Basement, Unfinished	0	381	76	20.30	7,736
Ttl Gross Liv / Lease Area		1,709	2,306	1,936		197,054



RECEIVED

FEB 15 2023

ASSESSOR'S OFFICE
LACONIA, NH

2022 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**

000019

Date: 2/13/2023

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

Name: Michael Hilsinger, Hilsinger Irrevocable Trust

Mailing Address: 124 Norwell Ave. Norwell, MA 02061 Email address: mikehilsinger@verizon.net
Telephone No: (Cell): 781-888-0500 (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: 148 Block: 271 Lot: 6 Tax Account. #: 2790

2022 Assessed Valuation: \$ \$1,879,900

Property Location: 10 Pendleton Beach Road

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>

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 Letter Dated 2/13/23

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# 148/271/6 Appeal Year Market Value \$ \$1,166,905 (Land \$1,012,505 Bldg \$154,400)

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>
See Attached Exhibit D					

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: 2/13/23

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: _____

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: _____

February 13, 2023

RE: 148/271/6

10 Pendleton Beach Rd

City of Laconia/Assessors
45 Beacon Street East
Laconia, NH 03246

Re: Tax Year 2022, Taxpayer's RSA 76:16 Abatement Application

Introduction:

The subject property is located at 10 Pendleton Beach Road and is in the Shore Front Residential (SFR) zone. The subject property directly abuts the property at 156 Lucerne Avenue which is in the Commercial Resort (CR) Zone. Both properties are also within the Shoreland Protection Overlay District (SPOD). See attached Zoning Map labeled Exhibit A and GIS Map labeled Exhibit B.

The applicant contends that the subject property's 2022 reappraisal is disproportionate and does not sufficiently consider the impact of the abutting commercial property.

Precedent of this impact and subsequent adjustments is evident in the 1990 State of New Hampshire Board of Tax and Land Appeals Docket No: 9257-90 where the board states, "This assessment is ordered because the board finds the abutting commercial property to be a negative influence not compatible with the private use of the subject property."

This precedent continues in the 2010 City of Laconia hearing decision which reduced the 2010 tax year reappraisal for the subject property (land only) from \$ 818,600 to \$ 415,400 (see exhibit C). This 2010 abatement more correctly aligned the assessed value of the subject property with the abutting commercial property's then assessed value of \$ 461,500.

In both decisions, the applicant argued, and the State and City respectively agreed that the subject property is more similar in value to the abutting commercial property than it is to waterfront residential properties fully insulated within the residential zone. Both boards agreed that the same factors that dictate the land value of the abutting commercial property, apply similarly to the subject property.

The premise of these conclusions is that a potential residential buyer would be deterred by the subject property's abutting commercial use.

In its' current form, the abutting Commercial Resort property contains a rental cottage colony. It is important to note that five of the thirteen existing rental cottages are constructed within the limits of the District Boundary Buffer¹

The closest building to the subject property is also within the required 50' setback from the shoreline. The existence of these commercial use structures in the District Boundary Buffer has necessitated the creation of a "private" buffer area within the limits of the subject property. This has been achieved by returning much of the subject property's useable land area back to wooded area. The end result of this impact on the subject property is a useable lot size that is now effectively .6 Acres +/-

Moreover, zoning regulations allow multiple potential future uses "by right" within the CR zone including Amusement Park or Arcade, Night Club/Dance Hall, Marine Vehicle Sales and Service, Watercraft Launch/Rental/Repair and more. Any number of these may appear on the subject property's abutting lot and must be factored into the subject property's assessed value. The same factors that dictate that the highest and best use of a Commercial Resort property is not Residential (although allowed by right) must also apply to a certain degree to the subject property.

¹ The District Boundary Buffer is the area where the SFR zone is extended beyond the property line and into the CR zone so that a portion of a higher use property is zoned the same as the impacted, lower use zone. The intention of the district boundary buffer is to protect the less impactful residential abutter from the Commercial uses allowed within the CR zone.

In summary, the mass appraisal process utilized during the reappraisals of 1990, 2010 and again in 2022 have historically created a disproportionate assessment of the subject property. In the case of the 2022 reappraisal, the result is an assessed property valuation of two similarly sized and directly abutting properties with a 300% differential in land value. This form of appraisal, while necessary, does not take into account the specific site conditions detailed above.

The subject property is unique in that it is the only SFR/SPOD in Laconia which abuts a CR/SPOD zoned property and the impact of that proximity has not been considered.

The applicant respectfully requests that this disproportionality be recognized and corrected as it has in the aforementioned decisions.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Hilsinger". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael Hilsinger,
Hilsinger Irrevocable Trust

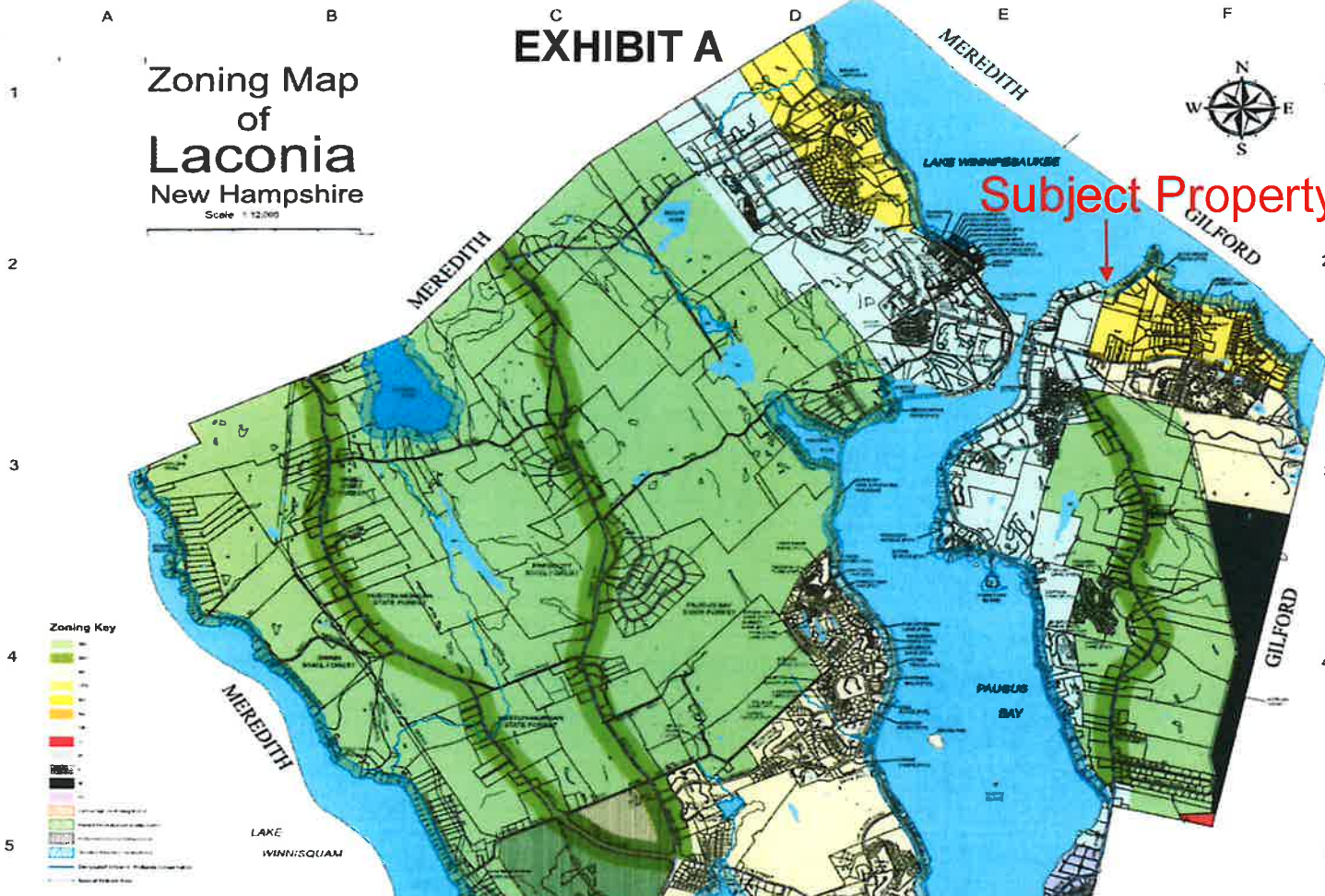
EXHIBIT A

Zoning Map of Laconia New Hampshire

Scale 1:12,000



Subject Property



Zoning Key



PROPERTY ADDRESS	ZONING CODE	PROPERTY ADDRESS	ZONING CODE
100 Main St	RS	100 Main St	RS
101 Main St	RS	101 Main St	RS
102 Main St	RS	102 Main St	RS
103 Main St	RS	103 Main St	RS
104 Main St	RS	104 Main St	RS
105 Main St	RS	105 Main St	RS
106 Main St	RS	106 Main St	RS
107 Main St	RS	107 Main St	RS
108 Main St	RS	108 Main St	RS
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298 Main St	RS	298 Main St	RS
299 Main St	RS	299 Main St	RS
300 Main St	RS	300 Main St	RS



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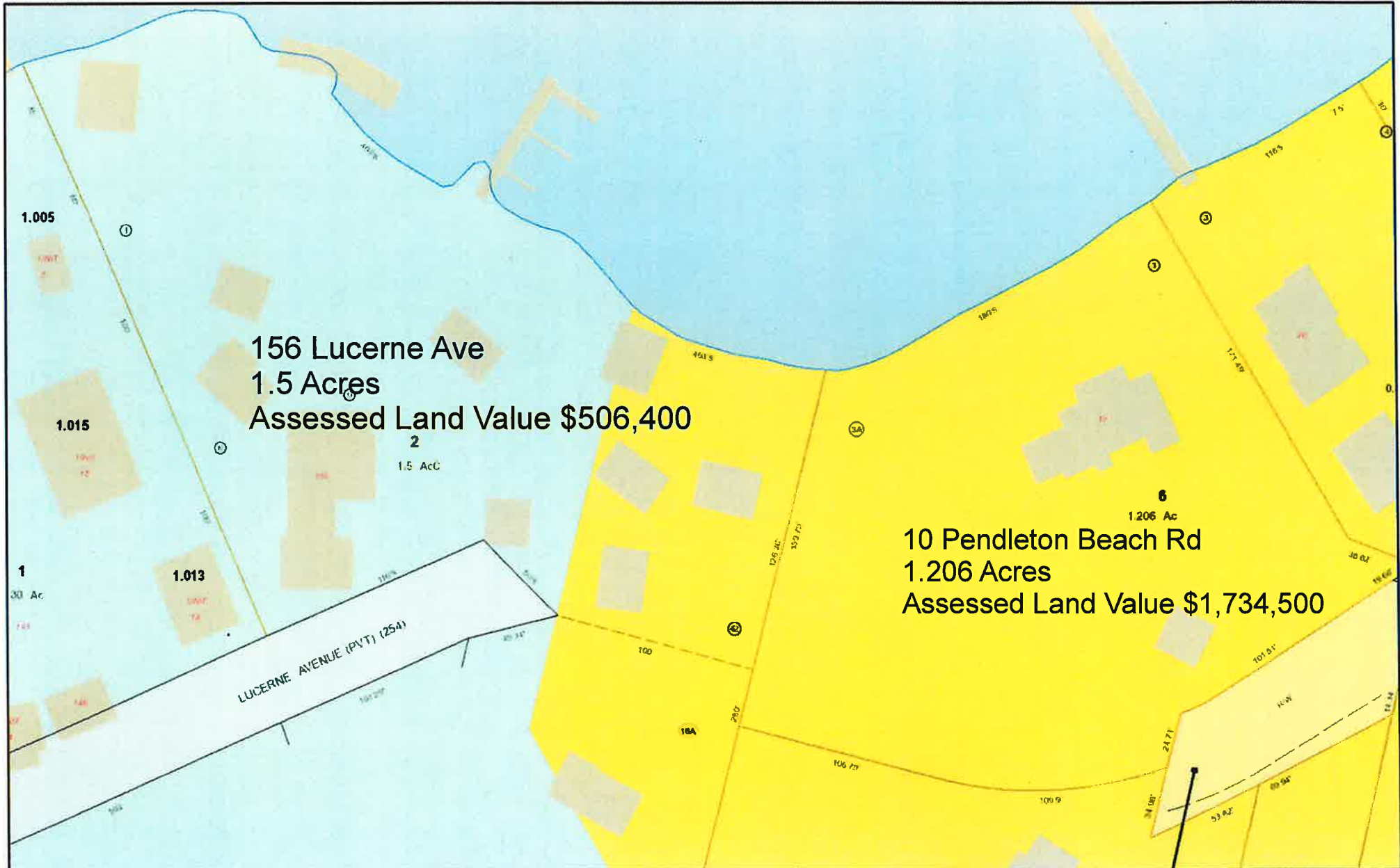
EXHIBIT B

Laconia, NH

1 inch = 68 Feet



November 17, 2019



Data shown on this map is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this map.

EXHIBIT C

City Offices
Assessor's Office
45 Beacon Street East
Laconia, NH 03246
Laconia, NH Property Revaluation
PID: 2980

November 10, 2010

M PATRICIA HILSINGER IRREV TRUST
HILSINGER MARK A & MICHAEL G TRUSTEES
43 GLENN RD
BELMONT, MA 02178

Dear Laconia Property Owner:

Vision Appraisal Technology has completed the hearing and review process for Laconia's valuation update. This second notice informs you that, as part of the hearing and review process, your assessment has been reviewed and has either been reduced, increased or has not changed. Most property owners receiving this notice have attended a hearing and requested a review. Some property owners who did not attend hearings have been sent this notice to inform them that, upon our review and information provided, their assessment has been revised.

If you still believe that your assessment does not reflect fair market value as of April 1, 2010, you have the right to appeal your new assessment to the Laconia Assessor's Office once the tax bills have been mailed. Applications for abatement are available from the Assessor's Office. **These values do not include personal exemptions such as elderly, veterans, or blind.**

If you have additional questions, you may call the Assessor's Office at (603) 527-1268. The updated values may be viewed on our website at www.visionappraisal.com.

LOCATION: 10 PENDLETON BEACH RD

MBLU: 148/ 271/ 6/ /

PARCEL ID: 2980

Applicant Notes

ORIGINAL NEW ASSESSMENT: \$914,200

Land: \$818,600 Building: \$95,600

REVISED NEW ASSESSMENT: \$511,000

Land: \$415,400 Building \$95,600

Very truly yours
Vision Appraisal Technology

EXHIBIT D

Comparable sales are not available for this property as there is only one other property in Laconia that is in the SFR (SPOD) zone abutting CR (SPOD). That property is at 476 Scenic Road, and has no lake front due to a Railroad right of way. This 1.5 Acre property is assessed at \$ 102,200 and is not comparable to the subject property.

Any sales of Residential properties in the SFR (SPOD) zone that do not have abutting commercial property are not comparable .