

2022 ABATEMENT REQUEST – Staff Notes

Map 180 Block 346 Lot 1 – Krasner/Mattapan Associates

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 lack of nearby recent sales should limit the estimate of assessed value to \$1,415,958. This assertion is not supported by the evidence presented.

The property is an improved .27-acre parcel of land and building located at 146 Birch Haven Road. The property has 92 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one and three quarter-story residential dwelling constructed in 2006.

The only sale comparable property presented is a home on Wentworth Cove Road purchased for redevelopment. With a purchase price of \$1,800,000, this sale supports the assessment of the property.

The owner proposes that his assessment would be more accurately calculated by taking the average value per square foot land value and building value of four of his neighbouring properties, then applying it to their property. This exercise would eliminate important differences in the valuation of the land, in terms of size and other factors, and the differences in building construction details, age, condition and use.

It is recommended that the abatement request be denied for the 2022 tax year, and that the assessment of \$1,514,700 be sustained.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
KRASNER/MATTAPAN ASSOCIATES		1 Level	1 All Public	1 Paved	2 Light	Description	Code	Appraised	Assessed	1501 LACONIA, NH
70 PENNOCK RD						RESIDNTL	1013	320,300	320,300	
ASHLAND MA 01721						RES LAND	1013	1,174,400	1,174,400	
						RESIDNTL	1013	20,000	20,000	
SUPPLEMENTAL DATA										
Alt Prcl ID 150 346 6		ZONE 2 SPOD		ZONE 2 %		WARD WARD 1				
OWNOCC N										
REVIEW										
ZONE 1 RR1										
ZONE 1 % 100										
GIS ID 180-346-1		Assoc Pid#								
								Total	1,514,700	1,514,700

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	
KRASNER/MATTAPAN ASSOCIATES LLC	3073 0167	11-18-2016	Q	I	900,000 04	2022	1013	320,300	2021	1013	273,600	2020	1013	273,600	
VERMETTE ANNMARIE G 2000 REV TRUST	2895 0795	01-10-2014	Q	I	775,000 00		1013	1,174,400		1013	720,500		1013	675,500	
GINSBURG MARC &	1640 0951	04-04-2001	Q	I	280,000 00		1013	20,000		1013	20,000		1013	20,000	
ANDERSON KENNETH & MARIETTA	1233 0328	12-01-1992	Q	I	140,000 00										
GOODWIN MARILYN W/WINN ROBERT	1203 0117	03-01-1992	U	I	0 1F										
								Total	1,514,700	Total	1,014,100	Total	969,100		

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)	312,300
Appraised Xf (B) Value (Bldg)	8,000
Appraised Ob (B) Value (Bldg)	20,000
Appraised Land Value (Bldg)	1,174,400
Special Land Value	0
Total Appraised Parcel Value	1,514,700
Valuation Method	C
Total Appraised Parcel Value	1,514,700

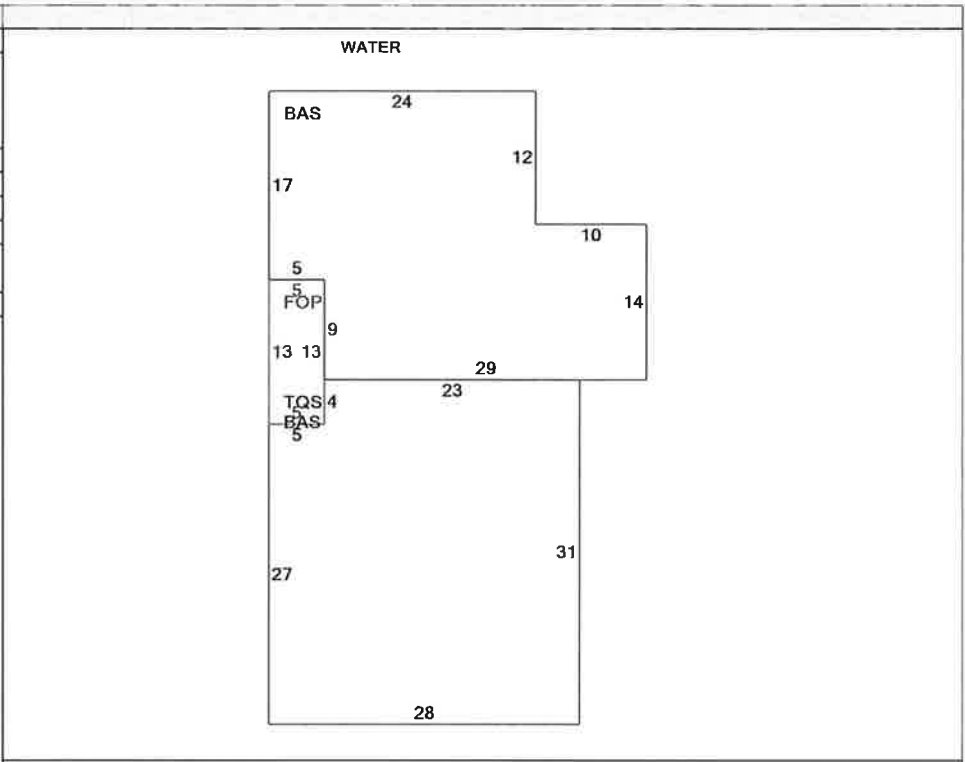
NOTES
 FF PER TAX MAP
 NATURAL
 650X95 CITY H20/SEPTIC
 4 1/2 FT CRAWLSPACE O/S ACCESS

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
040607	09-18-2006	07	NEW HOME	250,000	06-20-2007	100	04-06-2007	CO ISSUE
05-036	09-19-2005	ZB	ZBA Approvals			100	09-19-2005	APPRV ADDITION
92-95	04-21-1995	11	DECK/W	0	01-26-1996	100		

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
07-27-2017	DD	S		25	REVIEWED
07-21-2017	BD	S		02	MEASURED
07-08-2014	DD			02	MEASURED
07-20-2010	JG			33	RES FIELD REVIEW
06-20-2007	SC			03	MEAS & INSPC
07-12-2001	TS			02	MEASURED
01-26-1996	TS			15	PERMIT VISIT

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	RR1			11,761	SF 5.55	1.00000	5	1.00	PB1	18.000			99.85	1,174,400
1	1013	SFR WATER M	RR1			92	FF 0	1.00000	0	1.00	PB1	18.000			0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	07	Modern/Contemp			
Model	01	Residential			
Grade:	06	Good			
Stories:	1.75				
Occupancy	1				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2	14	Wood Shingle			
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	07	K PINE/A WD			
Interior Flr 1	12	Hardwood			
Interior Flr 2	11	Ceram Clay Til			
Heat Fuel	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	04	4 Bedrooms			
Total Bthrms:	2				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	7				
Bath Style:	03	Modern			
Kitchen Style:	03	Good			
			CONDO DATA		
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Fir		Factor%
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		350,877
			Year Built		2006
			Effective Year Built		2010
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		11
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		89
			RCNLD		312,300
			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
DK1	DOCKS-RES	L	537	30.00	1970	A	50		0.00	8,100
FPL3	FIREPLACE C	B	1	7500.00	2008		89		0.00	6,700
CV	CENTRAL VA	B	1	1500.00	2008		89		0.00	1,300
PAT2	PATIO-GOOD	L	1,200	11.00	2006	VG	90		0.00	11,900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,567	1,567	1,567	150.75	236,232
FOP	Porch, Open, Finished	0	65	13	30.15	1,960
TQS	Three Quarter Story	636	848	636	113.07	95,880
Ttl Gross Liv / Lease Area		2,203	2,480	2,216		334,072



RECEIVED

JAN 31 2023

ASSESSOR'S OFFICE
LACONIA, NH

2022 APPLICATION FOR ABATEMENT

000014
✓
DB

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: 1/27/2023

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

Name: Krasner Mattapan Associates, LLC

Mailing Address: 70 Pennock Rd Ashland, MA 01721 Email address: JefKrasner@gmail.com
Telephone No: (Cell): 5084001376 (Home): 508881-1617

*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): Jeffrey Krasner

Mailing Address(es): 70 Pennock Rd Ashland, MA 01721

Telephone Number(s): (Work): 5088328000 ext 2 (Cell): 508400-1375

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

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

Map: 180 Block: 346 Lot: 1 Tax Account #: 2445

2022 Assessed Valuation: \$ 1,514,700

Property Location: 146 Birch Haven 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>

SECTION E. Reasons for Abatement Application See Cover Letter

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# 180/346/1 Appeal Year Market Value \$ 1,415,958

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>
180/346/2	150 Birch Haven			1335400	
180/346/4	160 Birch Haven			1242000	
180/346/5	164 Birch Haven			1498500	
180/346/6	172 Birch Haven			1611300	

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: 1/28/23

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: _____

January 27, 2023

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

Dear Laconia Board of Assessors,

Please accept this application for abatement of 2022 real estate taxes for 146 Birch Haven Road.

In 2022 the real estate tax rate dropped by 21%, but the assessment for our land alone increase by 63%. This drastic escalation prompted me to look at comparable sales. There was only one waterfront property sold for the period prior to April 1, 2022. It was a modest home, on more than a quarter acre of land, in a neighborhood of multi-million dollar properties, across from Governor's Island. It was purchased by a land developer and the house was demolished.

Due to the lack of other comparable sales, I propose abatement based on lack of uniformity. There are 10 similar properties on Birch Haven Road. Each has less than 1 acre of land, a modest home and a dock, including my own. I calculated the price per square foot of land and price per square foot of home from each assessment. I removed my own property and the lowest outlier and the highest outlier. This left me with seven properties with an average price per square foot of \$95.47 for land and an average price per square foot of \$133.05 for home.

Based on these figures, I believe the assessment for 146 Birch Haven is more comparable to my neighbors at \$1,415,958. I am requesting a modest abatement of \$1,466.00.

Sincerely,

A handwritten signature in black ink, appearing to read 'JK', with a large, stylized flourish underneath.

Jeffrey Krasner