

2022 ABATEMENT REQUEST – Staff Notes

Map 215 Block 266 Lot 3 – Pelrine, William Estate of

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 the assessed value be reduced to \$967,500 based on the approximate \$32,000 cost estimate to replace an unusable dock.

The property is an improved .09-acre parcel of land and building located at 62 Prescott Avenue. The property has 74 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a two-story residential dwelling constructed in 1960.

The evidence provided is a proposal cost for the replacement of the 320 square foot dock. The condition of the dock is now unusable, having been damaged by winter conditions over the last few years. The total assessed value of the dock is \$7,200.

It is recommended that the abatement request be granted for the 2022 tax year, and that the assessment of \$999,600 be reduced to \$992,400, and an abatement reducing the value by \$7,200 be granted.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION	
PELRINE WILLIAM ESTATE OF 1 NORWOOD CIRCLE WOBURN MA 01801		4 Rolling	2 Public Water	1 Paved	2 Light	Description	Code	Appraised	Assessed		
			3 Public Sewer				RESIDNTL	1013	134,000		134,000
		SUPPLEMENTAL DATA				RES LAND	1013	858,200	858,200		
Alt Prcl ID 71 266 14 OWNOCC Y				ZONE 2 ZONE 2 % WARD WARD 6	RESIDNTL	1013	7,400	7,400	200		
REVIEW ZONE 1 CR ZONE 1 % 100				Assoc Pid#	Total 999,600				999,600	992,400	
GIS ID 215-266-3											

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
		0000 0000	07-12-2020	U	I	0	99									
		3302 0102	03-16-2020	U	I	0	45	2022	1013	134,000	2021	1013	120,500	2020	1013	120,500
		3302 0098	03-16-2020	U	I	0	45		1013	858,200		1013	518,800		1013	486,400
		0775 0780	09-04-1979	U	I	0			1013	7,400		1013	7,400		1013	7,400
		0490 0308	09-01-1967			0		Total 999,600								
								Total		999,600	Total		646,700	Total		614,300

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

Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

NOTES			
2 TIES		F: PIERS I: TYPICAL	
GREEN IA		FF PER TAX MAP	
2005: RENOVATIONS IN PROGRESS		ELECT: 03-TYPICAL	
NC: FINISH-06 TAG LEFT- REM NC			
ROOF NEEDS REPLACING			

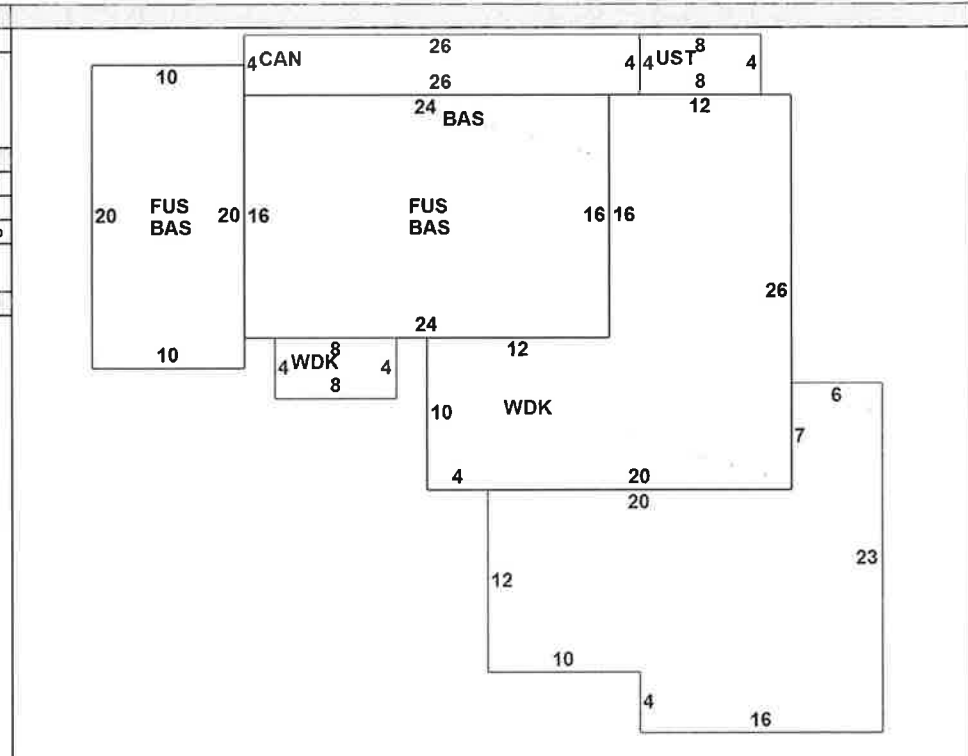
This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	133,000
Appraised Xf (B) Value (Bldg)	1,000
Appraised Ob (B) Value (Bldg)	7,400 \$200
Appraised Land Value (Bldg)	858,200
Special Land Value	0
Total Appraised Parcel Value	999,600
Valuation Method	C
Total Appraised Parcel Value	999,600

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	
454-04	08-06-2004	09	NEW ADD	50,000	08-17-2005	50			07-19-2010	RK			33	RES FIELD REVIEW	
									08-22-2006	RC	02	6	01	LEFT NOTICE	
									04-19-1996	KT			16	FIELDREV CHG	
									06-24-1994	DC			03	MEAS & INSPC	
									07-24-1987	99			99	MMC INFO	

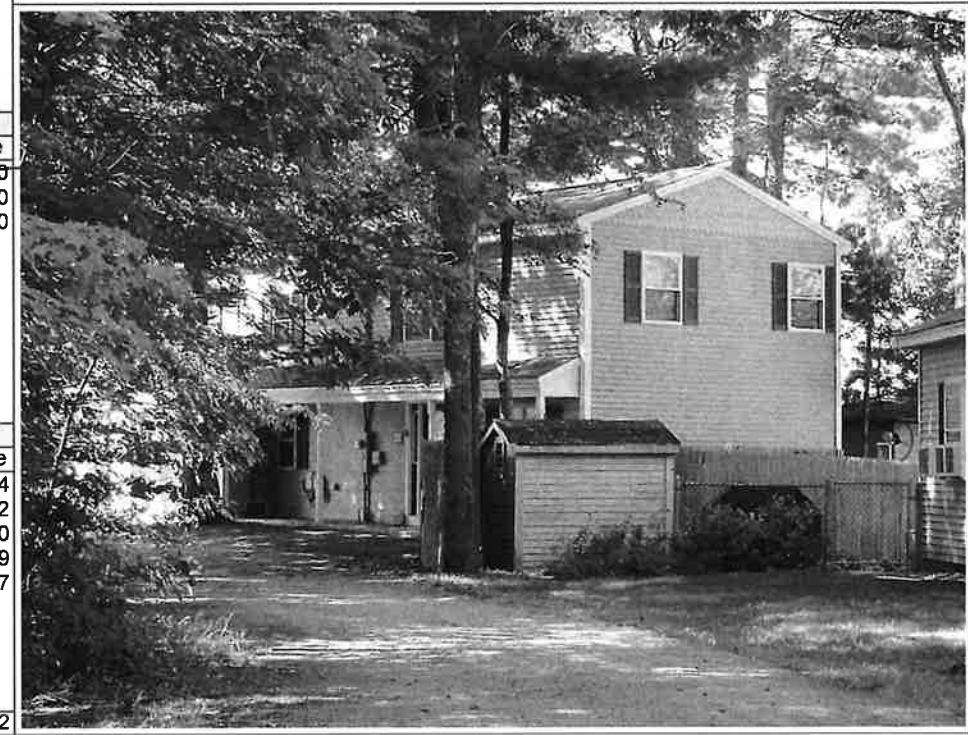
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1013	SFR WATER M	CR			3,820	SF 12.48	1.00000	5	1.00	PB1	18.000			1.0000	224.67	858,200
1	1013	SFR WATER M	CR			74	FF 0	1.00000	0	1.00	PB1	18.000			0.0000	0	0
Total Card Land Units						0.09	AC	Parcel Total Land Area						0.09	Total Land Value		858,200

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	06	Conventional			
Model	01	Residential			
Grade:	02	Below Average			
Stories:	2	2 Stories			
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	04	Plywood Panel			
Interior Wall 2	02	Wall Brd/Wood			
Interior Flr 1	14	Carpet			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	01	None			
Total Bedrooms	04	4 Bedrooms			
Total Bthrms:	1				
Total Half Baths	1				
Total Xtra Fixtrs					
Total Rooms:	7	7 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		Factor%
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		166,222
			Year Built		1960
			Effective Year Built		2001
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		20
			Functional Obsol		0
			External Obsol		1.000
			Trend Factor		
			Condition		
			Condition %		80
			Percent Good		133,000
			RCNLD		
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		\$0



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
DCK1	DOCKS-RES	L	320	30.00	1970	G	75		0.00	7,200
SHD1	SHED FRAME	L	80	12.00	1970	F	25		0.00	200
FPL	FIREPLACE	B	1	1300.00	2003		80		0.00	1,000

BUILDING SUB-AREA SUMMARY SECTION							
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value	
BAS	First Floor	1,016	1,016	1,016	96.17	97,704	
CAN	Canopy	0	104	10	9.25	962	
FUS	Upper Story, Finished	584	584	584	96.17	56,160	
UST	Utility, Storage, Unfinished	0	32	8	24.04	769	
WDK	Deck, Wood	0	450	45	9.62	4,327	
Ttl Gross Liv / Lease Area		1,600	2,186	1,663		159,922	



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SUPPLEMENTAL DATA						RESIDNTL	1013	200	200	
Alt Prcl ID 71 266 14		OWNOCC Y		ZONE 2 ZONE 2 % WARD WARD 6						
REVIEW		ZONE 1 CR								
ZONE 1 % 100										
GIS ID 215-266-3				Assoc Pid#						
						Total		992,400	992,400	

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PELRINE WILLIAM J	3302	0102	03-16-2020	U	I	0	45	2022	1013	134,000	2021	1013	120,500	2020	1013	120,500
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PELRINE WILLIAM J	0775	0780	09-04-1979	U	I	0			1013	7,400		1013	7,400		1013	7,400
NOE FORREST E/ERNESTINE	0490	0308	09-01-1967	U	I	0										
Total								999,600	Total	646,700	Total	614,300	Total	614,300		

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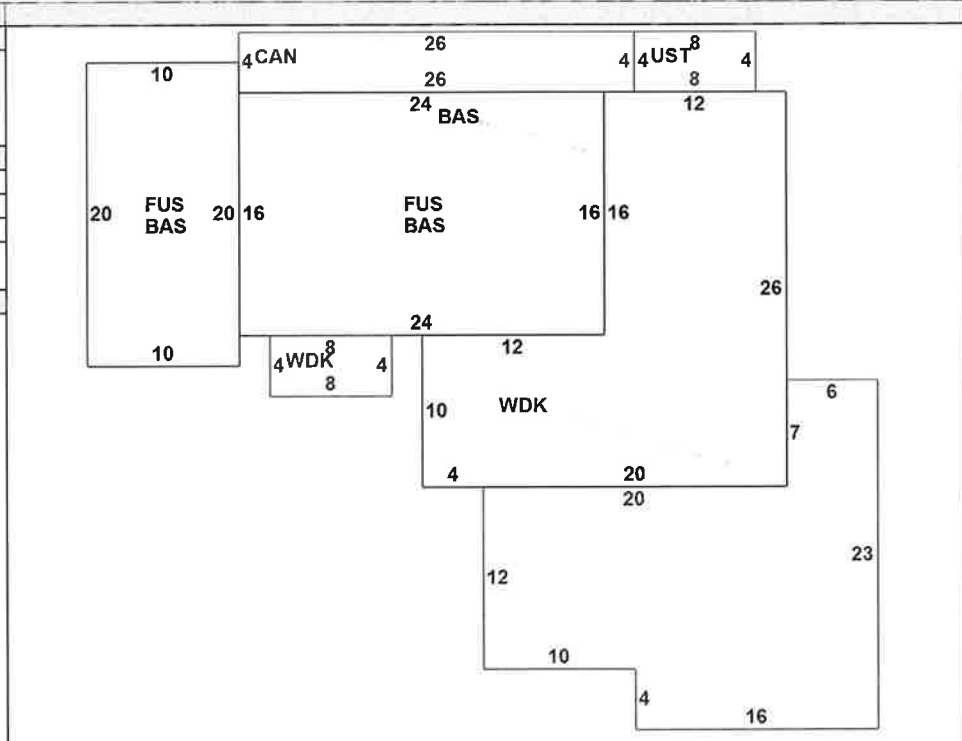
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Ttl Gross Liv / Lease Area		1,600	2,186	1,663		159,922	



020925

2022 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APEALED

RECEIVED

Upon completion of this form return to:

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

FEB 21 2023

ASSESSOR'S OFFICE
LACONIA, NH

Date: 02/16/2023

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

Name: Estate of William Pelrine

Mailing Address: 62 Prescott Ave, Laconia, NH Email address: dlopardo2@yahoo.com
Telephone No: (Cell): 781-572-2900 (Home): N/A

*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): Doreen LoPardo

Mailing Address(es): 1 Norwood Cir., Woburn, MA 01801

Telephone Number(s): (Work): N/A (Cell): 781-572-2900

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

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

Map: 215 Block: 266 Lot: 3 Tax Account. #: 4654

2022 Assessed Valuation: \$ 999,600.00

Property Location:
62 Prescott Ave, 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.)

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# 215/266/3 Appeal Year Market Value \$ 967,500.00

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

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT**

4th Circuit - Probate Division - Laconia
26 Academy Street
Laconia NH 03246

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<http://www.courts.state.nh.us>

**CERTIFICATE OF APPOINTMENT
(Letter of Appointment)**

Case Name: Estate of William J. Pelrine

Case Number: 311-2020-ET-00427

On May 03, 2021, the following person(s) was/were appointed to administer the estate of William J. Pelrine. The named executor(s) accepted this responsibility.

Executor(s)

Doreen LoPardo

1 Norwood Circle
Woburn MA 01801

Home: 7815722900

This document, when signed under seal, certifies that this appointment did occur as stated and remains in effect as dated below.

May 03, 2021

/s/ Wanda J. Loanes
Clerk of Court
State of New Hampshire
Belknap County



This electronic certification stamp meets the statutory requirement for certified or attested documents pursuant to Supplemental Rules of the Circuit Court of New Hampshire for Electronic Filing.

NHJB-2512-Pe (04/14/2021)

ESTIMATE

Contracting Services
144 MEREDITH CENTER RD
Meredith, NH 03253

contractingservices.nh@gmail.com
603-366-6233
www.marine-solutions.net



Doreen LoPardo

Bill to

Doreen LoPardo
62 Prescott Ave Laconia Nh 03246

Estimate details

Estimate no.: 1056
Estimate date: 2/10/23

Product or service		Amount
1. JOB SCOPE	1 unit × \$0.00	\$0.00
DEMO REMAINING DOCK COMPONENTS, INSTALL WINCH PAD, NEW CRANK UP DOCK ASSEMBLY,		
2. SUB CONTRACT LABOR	1 unit × \$13,918.00	\$13,918.00
6X40 ALUMINUM CRANK UP PREFAB DOCK		
3. NON STOCKING INVENTORY		\$565.00
LUMBER AND HARDWARE FOR DOCK POST		
4. NON STOCKING INVENTORY	1 unit × \$1,437.68	\$1,437.68
PRESSURE TREATED DECKING FOR DOCK W/ FASTENERS		
5. NON STOCKING INVENTORY		\$2,672.50
CUSTOM SHORE PLATE TO MOUNT ONTO SHORE BLOCK		
6. NON STOCKING INVENTORY		\$2,984.76
WINCH PAD W/ WINCH MATERIALS AND STAINLESS CABLE		
7. LABOR	48 hrs × \$175.00	\$8,400.00
PRE ASSEM, TILE CONSTRUCTION, PAD AND WINCH INSTALL, DOCK INSTALL		
8. Light barge service	8 hrs × \$150.00	\$1,200.00
9. DISPOSAL		\$850.00
15 YARD ON SITE "WEIGHT ESTIMATE"		
	Total	\$32,027.94