

## **2022 ABATEMENT REQUEST – Staff Notes**

### **Map 180 Block 346 Lot 4 –Daniel & Karleen Rose**

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 lack of city utilities and the fact that the cottage is seasonal only limit the value. The assertions are not supported by the evidence presented.

The property is an improved .30-acre parcel of land and building located at 160 Birch Haven Road. The property has 125 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one-story seasonal camp style residential building constructed in 1957. The property draws water from the lake for its water supply.

Comparable properties were presented, although most were commercial properties, or residential properties in a commercial area, or were purchased for redevelopment with assessments that did not reflect completed construction.

A downward adjustment is applied to the land value calculation for the subject property for the lack of a well and reliance on lake water, with a 5% adjustment reflected. No evidence was presented that further adjustment would be appropriate.

It is recommended that the abatement request be denied for the 2022 tax year, and that the assessment of \$1,242,000 be sustained.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
ROSE DANIEL J JR & KARLEEN J  3 ALISON WAY  TEWKSBURY MA 01876		1 Level	E Lake Water	1 Paved	2 Light	Description	Code	Appraised	Assessed
			3 Public Sewer			RESIDNTL	1013	82,600	82,600
		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 150 346 12 OWNOC N REVIEW ZONE 1 RR1 ZONE 1 % 100 GIS ID 180-346-4 ZONE 2 SPOD ZONE 2 % WARD WARD 1 Assoc Pid#				RES LAND	1013	1,141,600	1,141,600
RESIDNTL	1013					17,800	17,800		
						Total	1,242,000	1,242,000	

1501  
 LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
2916 0555	06-12-2014	Q	I	500,000	01	2022	1013	82,600	2021	1013	82,600	2020	1013	82,600	
1744 0179	04-16-2002	U	I	4,000	1F		1013	1,141,600		1013	698,400		1013	654,800	
1744 0177	04-16-2002	U	I	4,000	1F		1013	17,800		1013	17,800		1013	17,800	
0405 0293	06-10-1960			0		Total		1,242,000	Total		798,800	Total		755,200	

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)	82,600
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	17,800
Appraised Land Value (Bldg)	1,141,600
Special Land Value	0
Total Appraised Parcel Value	1,242,000
Valuation Method	C
Total Appraised Parcel Value	1,242,000

**NOTES**

LAKE WATER  
 AREA AND FRONTAGE PER TAXMAPS

BOATHSE=NO PERM RF ALOUD  
 /SANDY SHORE/GREY  
 CRWL IG/FF PER PLANNC4/01

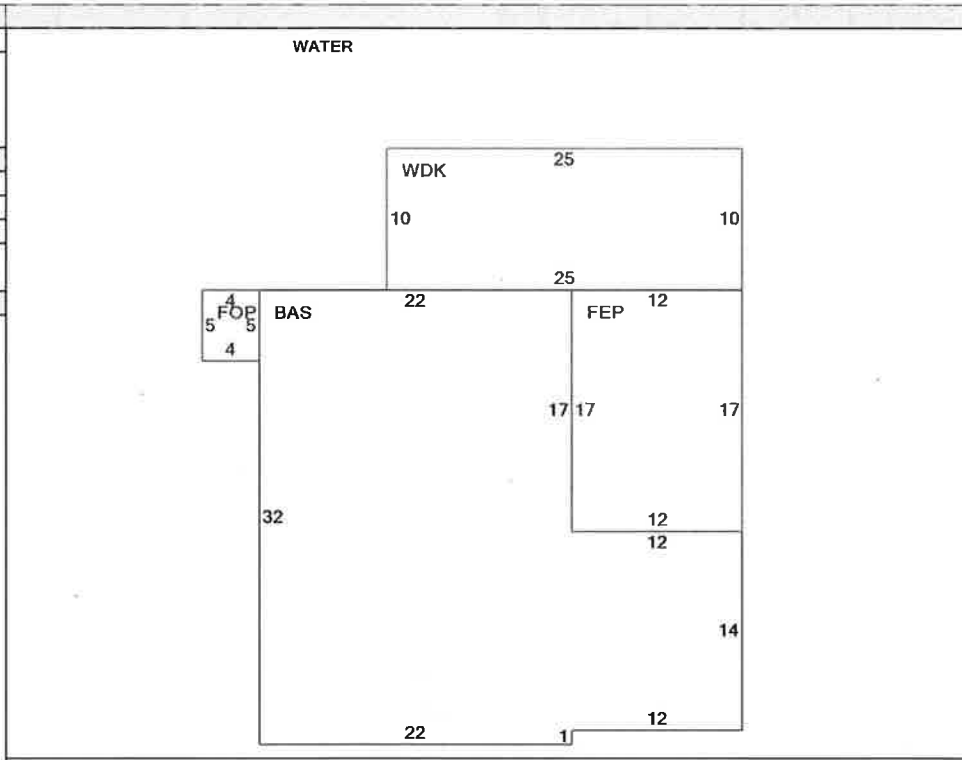
SAYS #160

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
83-01	04-12-2001	01	SHED/W	1,000	11-07-2001	100	
178-94	05-18-1994	13	SCREEN POR	12,000	12-21-1994	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
02-08-2022	AB			25	REVIEWED
02-08-2021	AB			25	REVIEWED
02-18-2020	AB			25	REVIEWED
03-21-2019	AB			25	REVIEWED
10-24-2014	DD			14	INSPECTED
08-04-2011	DD			03	MEAS & INSPC
07-06-2011	JD			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	RR1			13,068	SF	5.11	1.00000	5	0.95	PB1	18,000	LAKE WATER -5	1.0000	87.36	1,141,600	
1	1013	SFR WATER M	RR1			125	FF	0	1.00000	0	1.00	PB1	18,000		0.0000	0	0	
Total Card Land Units						0.30	AC	Parcel Total Land Area						0.30	Total Land Value			1,141,600

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	36	Camp Seasonal			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	11	Clapboard			
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 Fir 1	14	Carpet			
Interior Fir 2	05	Vinyl/Asphalt			
Heat Fuel	03	Gas			
Heat Type:	03	Hot Air-no Duc			
AC Type:	01	None			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	5	5 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			<b>CONDO DATA</b>		
			Parcel Id	C	Owne 0.0
			B S		
			Adjust Type	Code	Description
			Condo Fir		Factor%
			Condo Unit		
			<b>COST / MARKET VALUATION</b>		
			Building Value New		117,929
			Year Built		1957
			Effective Year Built		1991
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		30
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		70
			RCNLD		82,600
			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 Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
CNP1	CANOPY-AVG	L	943	32.00	1976	F	25		0	7,500
SHD1	SHED FRAME	L	132	12.00	2001	VG	90		0	1,400
DCK1	DOCKS-RES	L	596	30.00	1976	A	50		0	8,900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	872	872	872	108.17	94,324
FEP	Porch, Enclosed, Finished	0	204	143	75.83	15,468
FOP	Porch, Open, Finished	0	20	4	21.63	433
WDK	Deck, Wood	0	250	25	10.82	2,704
Ttl Gross Liv / Lease Area		872	1,346	1,044		112,929



000033  
JD

# 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

RECEIVED

FEB 27 2023

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 2-26-2023

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

Name: DANIEL J ROSE JR. & KARLEEN ROSE

Mailing Address: 3 ALISON WAY TOWNSDALE NH 03876 Email address: DAN.KARLEEN.ROSE@GMAIL.COM  
Telephone No: (Cell): 603-780-6383 (Home): 978-873-0045

\*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): SAME AS ABOVE

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: 180 Block: 346 Lot: 4 Tax Account #: 2433

2022 Assessed Valuation: \$ 1,242,000

Property Location: 160 Birch Haven Rd Laconia NH 03246

SEASONAL WATER SUPPLY FROM LAKE  
**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
57 109	WALTON AVE	CONDO	94,800
57 108	WINN AVE	CONDO	95,100

**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# 180/346/4 Appeal Year Market Value \$ ~~2020~~ 2022 ~~\$1242,000~~ \$850/K to 950/K  
 Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

*Should be  
850/K to 950/K  
Range*

**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).

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
199/248/6	808 W 22 <sup>nd</sup> Blvd	\$1,350	12-4-2020	\$752,300	
199/248/8	822 W 22 <sup>nd</sup> Blvd	\$1,330	5-21-2021	\$888,500	
199/248/10	832 W 22 <sup>nd</sup> Blvd	\$4,000	11-20-2009	<del>\$5,700</del> \$53,800	
166/269/38	73 WEST WORTH CVD	\$1,800,000	3-21-2002	\$1,458,800	
180/516/17	414 EXETER PATH	\$1,075,000	5/13/2019	\$1,200,000	

**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: 2-26-2023

X \_\_\_\_\_  
 (Signature) *Paul J. Ken*

X \_\_\_\_\_  
 (Signature) *Keith J. Ken*

**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: \_\_\_\_\_