2024 ABATEMENT REQUEST – Staff Notes

Map 410 Block 27 Lot 28 – Weinreb, Mark & Susan

The property owner filed an application for abatement for 2024 based on incorrect overall condition and physical data applied to the property. The property is an improved .20-acre parcel of land and building located at 21 Brigham St. in Laconia. It is improved with a 1 1/2 - story dwelling.

A detailed inspection and remeasure of the property was made by Pat Sohlman on November 21, 2024. It was determined that the condition of the property for its age was described as good. The property has flooring issues, most of it heavily worn and damaged along with damaged walls and trim throughout. Interior and exterior are no better than average. It is recommended that the interior floor description be corrected to a combination of mostly linoleum and hardwood and the condition be corrected to average. Making these changes reduced the value from $295,300 to $268,200.

It is recommended that the abatement request be granted for the 2024 tax year, abating $27,100.

Property Location 21 BRIGHAM ST 2:50 11-21-24 Map ID 410/ 27/ 28/ / Bldg Name State Use 1010
Vision ID 4895 Account # 2775 Bldg # 1 Sec # 1 of 1 Card # 1 of 1 Print Date 11-20-2024 1:18:24 P

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
WEINREB MARK & SUSAN	4 Rolling	2 Public Water	1 Paved	2 Light
		3 Public Sewer		

21 BRIGHAM ST
LACONIA NH 03246

CY

SUPPLEMENTAL DATA

Alt Prcl ID 157 27 5
OWNOCC Y
REVIEW
ZONE 1 RS
ZONE 1 % 100
GIS ID 410-27-28
ZONE 2
ZONE 2 %
WARD WARD 2
Assoc Pid#

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
RESIDNTL	1010	186,200	186,200
RES LAND	1010	108,900	108,900
RESIDNTL	1010	200	200
	Total	295,300	295,300

268200

1501
LACONIA, NH

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
WEINREB MARK & SUSAN	2479	0588	03-14-2008	U	I	180,000	37
FIRST FRANKLIN MORTGAGE LOAN TRUST	2474	0085	02-20-2008	U	I	168,118	49
GILLEY GLORIA &	2221	0785	09-20-2005	Q	I	195,930	00
BROOKS JOSHUA D & SARA K	1551	0340	09-16-1999	Q	I	89,900	01
HIGNEY RACHEL D & CHARLES	0367	0181	10-18-1955	U	I	0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2024	1010	186,200	2023	1010	177,500	2022	1010	152,500
	1010	108,900		1010	99,700		1010	84,600
	1010	200		1010	400		1010	400
	Total	295,300		Total	277,600		Total	237,500

This signature acknowledges a visit by a Data Collector or Assessor

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	183,900
Appraised Xf (B) Value (Bldg)	2,300
Appraised Ob (B) Value (Bldg)	200
Appraised Land Value (Bldg)	108,900
Special Land Value	0
Total Appraised Parcel Value	295,300
Valuation Method	C
Total Appraised Parcel Value	295,300

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		D		

NOTES

YELLOW
16 FT DRMR REAR

This prop has Flooring issues, hodge podge of flooring, most of it damaged or heavily worn. Ext Avg± Int FR-Avg walls + trim Avg but pets have damaged Floors depre Avg

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
195-03	05-09-2003	11	DECK/W		03-15-2004	100		

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
10-22-2024	PS	CY		02	MEASURED
10-08-2015	BD	CY		02	MEASURED
04-01-2010	RK			29	DRIVE BY REVIEW
08-03-2006	DD			02	MEASURED
03-15-2004	EE			15	PERMIT VISIT
08-18-2000	TS			14	INSPECTED
08-04-2000	TS			02	MEASURED
11-21-24	ps	Cy		14	

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	1010	SINGLE FAM M	RS			8,800	SF	7.28	1.00000	5	1.00	50	1.700		1.0000	12.38	108,900

Total Card Land Units 0.20 AC Parcel Total Land Area 0.20 Total Land Value 108,900

Property Location 21 BRIGHAM ST | Map ID 410/ 27/ 28/ / | Bldg Name | State Use 1010
Vision ID 4895 | Account # 2775 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 11-20-2024 1:18:25 P

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	04	Cape Cod
Model	01	Residential
Grade:	03	Average
Stories:	1.5	1 1/2 Stories
Occupancy	1	
Exterior Wall 1	25	Vinyl Siding ✓
Exterior Wall 2		
Roof Structure:	03	Gable/Hip ✓
Roof Cover	01	Metal/Tin ✓
Interior Wall 1	05	Drywall/Sheet
Interior Wall 2		
Interior Flr 1	14	~~Carpet~~ linolium
Interior Flr 2	12	Hardwood ✓
Heat Fuel	02	Oil ✓
Heat Type:	04	Forced Air-Duc ✓
AC Type:	01	None ✓
Total Bedrooms	04	4 Bedrooms ||||
Total Bthrms:	1 | ✓	
Total Half Baths	1 | ✓	
Total Xtra Fixtrs	1 ✓	
Total Rooms:	7	7 Rooms
Bath Style:	02	Average
Kitchen Style:	02	Average

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

CONDO DATA

Parcel Id		C		Owne	0.0
		B		S	

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

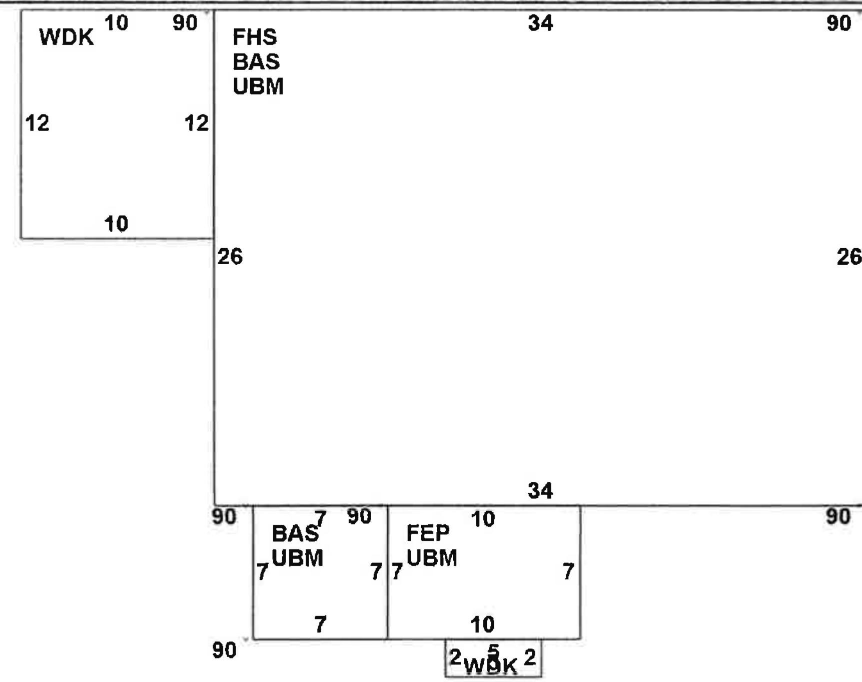
Building Value New	245,209
Year Built	1940
Effective Year Built	1999
Depreciation Code	~~GD~~ AVG
Remodel Rating	
Year Remodeled	
Depreciation %	25
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	75
RCNLD	183,900
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc 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 Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL1	FIREPLACE B	B	1	3100.00	1994		75		0.00	2,300
SHD3	METAL	L	80	9.00		F	25		0.00	200

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	933	933	933	144.70	135,006
FEP	Porch, Enclosed, Finished	0	70	49	101.29	7,090
FHS	Half Story, Finished	442	884	442	72.35	63,958
UBM	Basement, Unfinished	0	1,003	201	29.00	29,085
WDK	Deck, Wood	0	130	13	14.47	1,881
	Ttl Gross Liv / Lease Area	1,375	3,020	1,638		237,020



000001 **2024 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
DEC 17 2024
ASSESSOR'S OFFICE
LACONIA, NH

Date: 12/16/2024

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

Name: Mark + Susan Weinreb

Mailing Address: 21 Brigham Street Laconia NH 03246 Email address: markweinreb03@outlook.com

Telephone No: (Cell): 603-520-5643 (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: 410 Block: 27 Lot: 28 **Tax Account. #:** 456335 #2775

2024 Assessed Valuation: $ 4024,00 ~~268,200~~ 295,300

Property Location: 21 Brigham Street 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.

Town Parcel ID#	Street Address	Description	Assessment
Ø			

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.)

House / land Bill based on Assed value of $295,300
Widow "exemptions" based on "good",
Property re-evaluated as "fair" should cty tax rate
Cabin Property [illegible] 1$ [illegible] street was recently foreclosed

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# 410/27/97 Appeal Year Market Value $? 250,000

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).

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
	15 Byhn Street	Recent	?	?	

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: 12/15/2024

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: ____________ ____________

____________ ____________

FILING DEADLINE FOR 2024
LOCAL APPEAL: MARCH 1, 2025
BOARD OF TAX & LAND APPEALS/
SUPERIOR COURT: ON OR BEFORE
SEPTEMBER 1, 2025

CITY OF LACONIA

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION

TAX YEAR 2024

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal **either** at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. No earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. No later than September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**