

## 011601169Laconia Abatement Review Worksheet

**Abatement #:** 00024

**Address:** 36 Teddington Way

**Date Received:** 2/28/2025

**Owner:** Mark & Susan Perreault

**Contact#:** 508-404-7920

**Email:** spfranklin4@aol.com

**Assessment:** \$1,953,700

**Building:** \$1,366,600

**Features:** \$7,800

**Land:** \$579,300

**Opinion of Value:** \$N/A

**Reason for Abatement:**

1. Easement over property and wants a -5% adjustment on land value

**Date Reviewed:** 3/6/2025

**Reviewed By:** Adrienne Summers

**Action to be Taken:** Desk Review

**Reviewer's Notes:** The easement that was recorded on 12/23/2001, BK 3476 PG 881, benefits the owner of the subject property and does not diminish in anyway the value of his property.

**Recommendation**

**Grant:**

**Deny: X**

I recommend denying the request for a negative land adjustment for the property located at 36 Teddington Way. The easement benefits his property and doesn't diminish the value of his land. In addition the filer has failed to come up with an opinion of value.

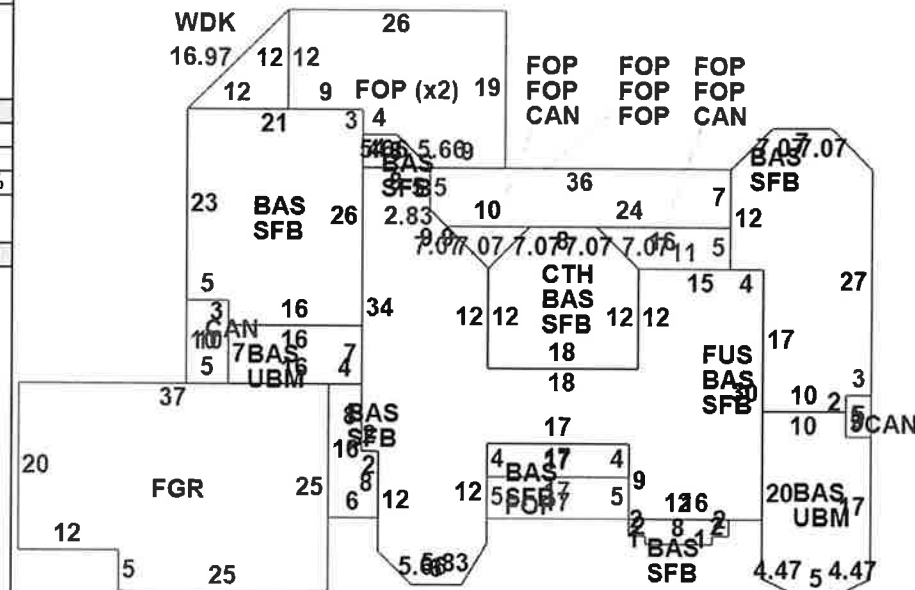
## VISION

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	07	Modern/Contemp			
Model:	01	Residential			
Grade:	08	Good +20			
Stories:	2	2 Stories			
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	05	Drywall/Sheet			
Interior Wall 2					
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	06	6 Bedrooms			
Total Bthrms:	4				
Total Half Baths	2				
Total Xtra Fixtrs	5				
Total Rooms:	16	16 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA			
Parcel Id		C	Owne 0.0
Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			
COST / MARKET VALUATION			
Building Value New			1,570,839
Year Built			2003
Effective Year Built			2011
Depreciation Code			AV
Remodel Rating			
Year Remodeled			
Depreciation %			13
Functional Obsol			0
External Obsol			0
Trend Factor			1.000
Condition			
Condition %			87
Percent Good			
RCNLD			1,366,600
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 Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL	FIREPLACE	B	2	1500.00	2007		87.00		0	2,600
JTUB	JET TUB	B	1	3400.00	2007		87.00		0	3,000
PAT1	PATIO-AVG	L	494	6.00		G	75		0	2,200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	3,140	3,140	3,140	220.90	693,620
CAN	Canopy	0	158	16	22.37	3,534
CTH	Cathedral Ceiling	0	281	14	11.01	3,093
FGR	Garage, Finished	0	865	346	88.36	76,431
FOP	Porch, Open, Finished	0	1,835	367	44.18	81,070
FUS	Upper Story, Finished	1,264	1,264	1,264	220.90	279,215
SFB	Base, Semi-Finished	0	2,759	1,655	132.51	365,586
UBM	Basement, Unfinished	0	381	76	44.06	16,788
WDK	Deck, Wood	0	72	7	21.48	1,546
Ttl Gross Liv / Lease Area		4,404	10,755	6,885		1,520,883



RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

## **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**

Date: 02/27/2025

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

Name: PERREAULT MARK S & SUSAN M

Mailing Address: 36 Teddington Way, Laconia Email address: SPFRANKLIN4@AOL.COM  
Telephone No: (Cell): 508 404 7920 (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: 227 Block: 333 Lot: 4 Tax Account #: 7689

2024 Assessed Valuation: \$ 1,953,700.00

Property Location: 36 TEDDINGTON WAY, 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**

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# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

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

<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>
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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.

Date: 02/27/2025

X   
 (Signature)

X   
 (Signature)

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)

RSA 76:16, II states: the municipality “shall review the application and shall grant or deny the application in writing by July 1<sup>st</sup> 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.**

Abatement support letter.

Dated: 02/27/2025

Property : 36 Teddington Way, Laconia, NH 03246

This abatement is being sought based on incorrect or incomplete physical data on the property.

It is our understanding that the city applies an adjustment if a property has a registered easement with a neighbor. After a review of our property in 2023 the city identified (not us) an easement with 44 Teddington Way and applied an adjustment of -5%. At the time there was another easement with 26 Teddington Way that was not identified by the city. A copy of that registered easment is attached.

On 02/26/2025 I went to the city assessor's office and asked if that easement could be acknowledged and our property assesment be adjusted by another -5% for a total of -10%. I was advised to file an abatement application.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Perreault', written over a horizontal line.

Mark Perreault.



E # 2119062 12/23/2021 02:20:40  
 Book 3476 Page 881 Page 1 of 6  
 Register of Deeds, Belknap County

*Judith A. McHath*



**For recorder's use:**

Transfer Tax: \$40.00

Recording Fee: \$32.00

(eRecording Fee: \$4.50)

LCHIP Surcharge: \$25.00

**Return to:**

Devine, Millimet & Branch

Attn: amw/(SB)

111 Amherst Street

Manchester, NH 03101

STATE OF NEW HAMPSHIRE		
DEPARTMENT OF REVENUE ADMINISTRATION		REAL ESTATE TRANSFER TAX
40 DOLLARS		
DATE	BE854054	AMOUNT
12/23/2021		40.00
VOID IF ALTERED		

## EASEMENT DEED AND AGREEMENT

THIS EASEMENT DEED AND AGREEMENT is made as of the 22nd day of November, 2021, by and between **JEANNE C. LACASSE**, married, having an address of 26 Teddington Way, Laconia, New Hampshire 03246 ("Grantor"), and **MARK S. PERREAULT and SUSAN M. PERREAULT**, husband and wife, having an address of 36 Teddington Way, Laconia, New Hampshire 03246 ("Grantees") (the Grantor and the Grantees each individually the "Party" and collectively the "Parties").

### RECITALS

**WHEREAS**, Grantor is the owner of certain property located at 26 Teddington Way, Laconia, Belknap County, New Hampshire described in the City of Laconia's assessment records as Tax Map 228, Block 333, Lot 13, and more fully described in the Warranty Deed from LPH, Inc. to the Grantor dated November 26, 2018, and recorded at Book 3210, Page 957 of the Belknap County Registry of Deeds (the "Burdened Property"); and

**WHEREAS**, Grantees are the owners of the property located at 36 Teddington Way, Laconia, Belknap County, New Hampshire described in the City of Laconia's assessment records as Tax Map 227, Block 333, Lot 4, and more fully described in the deed from Vincent J. Ippolito, Jr. to the Grantees dated September 9, 2020, and recorded with said Registry of Deeds at Book 3344, Page 471 (the "Benefitted Property"); and

**WHEREAS**, LPH, Inc., the prior owner of the Burdened Property and Vincent J. Ippolito, Jr., the prior owner of the Benefitted Property entered into that certain Joint Property Maintenance Agreement recorded with the Belknap County Registry of Deeds on April 2, 2018, at Book 3163, Page 11 (the "Joint Property Maintenance Agreement") for the maintenance of a "certain Stone Wall"; and

**WHEREAS**, Grantor has agreed to grant to Grantees certain rights and easements over that portion of the Burdened Property described in Exhibit A attached hereto and made a part hereof (the "Easement Area") for the benefit of the Benefitted Property on the terms and conditions provided herein; and

**WHEREAS**, the Parties desire to memorialize by this written instrument the rights, easements, terms, conditions and obligations created hereunder and to terminate the terms, conditions and obligations of the Joint Property Maintenance Agreement.

**NOW THEREFORE**, in consideration of ONE DOLLAR (\$1.00) and other valuable consideration, including but not limited to the mutual promises of the Parties herein, the Parties hereby agree as follows:

1. **Grant of Easements.** Grantor hereby conveys with QUITCLAIM COVENANTS the following perpetual and unrestricted rights and easements to Grantees, their heirs, successors, assigns and agents over, across and under the Easement Area:

- (a) to construct or reconstruct, maintain and repair a concrete block retaining wall, gravel bed, paved driveway, electrical outlets and zone boxes, water lines, wires, sprinkler heads and any and all other apparatus relating to irrigation located within the Easement Area;
- (b) to remove vegetation from time to time from the Easement Area, including, without limitation, earth removal, grading, clearing, depositing sand, gravel and earthen materials and asphalt as necessary to construct, reconstruct, maintain and repair said concrete block retaining wall, paved driveway, gravel bed, electrical outlets and irrigation apparatus located within the Easement Area or connected to the Easement Area as the Grantees, their heirs, successors or assigns may deem necessary or appropriate for the purpose of maintaining the Easement Area; and
- (c) to pass and repass by foot and by vehicle and/or equipment in, under, over and across the Easement Area for the purpose of accessing the Easement Area to effect the rights and easements conveyed hereby, including the right to access and use that portion of the Grantees' driveway located within the Easement Area for all purposes typically associated with residential driveways.

2. **Covenants, Conditions, Restrictions, Reservations and Encumbrances.** The above described rights and easements are SUBJECT TO the following:

- (a) Grantor, for herself and her heirs, successors and assigns, covenants that she shall not in any way disturb the Easement Area or erect any structure or obstruction within the Easement Area, nor will she permit others to do so or otherwise permit any action which would in any way interfere with Grantees' exercise of the rights and easements granted herein; however, said obligation of Grantor shall cease at the time she no longer holds an ownership interest in the Burdened Property, said obligation from that point on being that of Grantor's heirs, successors or assigns.
- (b) Grantees, their heirs, successors and assigns, shall, at their sole cost and expense, be responsible for all construction, maintenance and repair of the Easement Area.

(c) No permanent structure other than those described at paragraph 1(a) herein shall be constructed within the Easement Area.

(d) The easement rights described herein are subject to all other rights, easements, covenants, conditions, obligations, agreements, liens and other matters of record affecting the Burdened Property.

3. **Termination of Joint Property Maintenance Agreement.** The Parties hereby permanently and forever release and terminate all rights, easements, terms, conditions and obligations established by and/or contained in the Joint Property Maintenance Agreement.

4. **Manner of Performing Work.** All work to construct or reconstruct, maintain and repair the concrete block retaining wall, gravel bed, paved driveway, electrical outlets and zone boxes, water lines, wires, sprinkler heads and any and all other apparatus relating to irrigation shall be done expeditiously and in a good and workmanlike manner and in accordance with all applicable laws, codes, rules, statutes and regulations of governmental authorities having jurisdiction thereof. Such work shall be carried out in such manner so as to cause the least amount of disruption of the use and enjoyment by the owner of the Burdened Property as is reasonably practicable.

5. **Extent of Liability.** Notwithstanding any other provision set forth in this Easement Deed and Agreement to the contrary, the obligations and liabilities of the owners of the Burdened Property and the Benefited Property shall be limited solely to that owner's interest in its respective tract. Nothing contained in this paragraph shall limit or affect any right that any Party might otherwise have to seek, or to obtain injunctive relief, or to specifically enforce the rights, terms, conditions and obligations set forth herein, provided that such injunctive relief or specific performance does not involve the payment of money from a source other than such Party's interest in its property.

6. **Term.** Unless terminated by instrument executed by the Parties hereto, their heirs, successors or assigns, and recorded with the Belknap County Registry Deeds, the rights and easements set forth herein shall run with land as an encumbrance to the Burdened Property and as an appurtenance to the Benefited Property and the terms, conditions and obligations herein shall be binding upon the Parties hereto, their heirs, successors and assigns.

5. **Miscellaneous.** This Easement Deed and Agreement shall be governed in accordance with the laws of the State of New Hampshire. The paragraph headings in this instrument are for convenience only, shall in no way define or limit the scope or content of the rights and agreements set forth herein, and shall not be considered in any construction or interpretation of this instrument or any part thereof. No owner of the Benefited Property or the Burdened Property shall be obligated to take any action to enforce the terms of the rights, easements and agreements herein or to exercise any easement, right, power, privilege or remedy granted, created, conferred or established hereunder unless otherwise required by the City of Laconia or any other governmental authority. This instrument may be amended, modified or terminated only in writing.

**ROMEO R. LACASSE**, spouse of the Grantor, joins herein for the purpose of releasing all rights of homestead and any other rights in and to the Easement Area.


Executed on this 22<sup>nd</sup> day of November, 2021, and effective as of the date hereinabove written.

  
\_\_\_\_\_  
**Jeanne C. LaCasse**

  
\_\_\_\_\_  
**Romeo R. LaCasse**

State of New Hampshire  
County of Belknap


The foregoing instrument was acknowledged before me this 22<sup>nd</sup> day of November, 2021, by **Jeanne C. LaCasse** for the purposes herein intended.

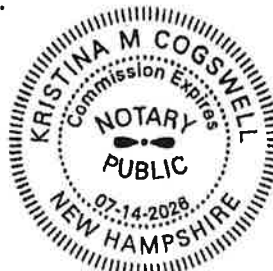
  
\_\_\_\_\_  
Notary Public / Justice of the Peace  
Print Name:  
My Commission Expires:  
Affix Seal:



State of New Hampshire  
County of Belknap

The foregoing instrument was acknowledged before me this 22<sup>nd</sup> day of November, 2021, by **Romeo R. LaCasse** for the purposes herein intended.

  
\_\_\_\_\_  
Notary Public / Justice of the Peace  
Print Name:  
My Commission Expires:  
Affix Seal:



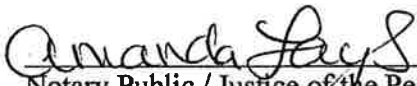
Executed on this 9 day of Sept, 2021, and effective as of the date hereinabove written.

  
\_\_\_\_\_  
Mark S. Perreault

  
\_\_\_\_\_  
Susan M. Perreault

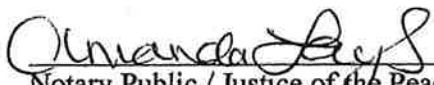
State of NH  
County of Memrock

The foregoing instrument was acknowledged before me this 9 day of September, 2021, by **Mark S. Perreault** for the purposes herein intended.

  
\_\_\_\_\_  
Notary Public / Justice of the Peace  
Print Name: Amanda Laughy  
My Commission Expires:  
Affix Seal: **Amanda M Laughy  
Notary Public  
State of New Hampshire  
My Commission Expires  
March 13, 2024**

State of NH  
County of Memrock

The foregoing instrument was acknowledged before me this 9 day of September, 2021, by **Susan M. Perreault** for the purposes herein intended.

  
\_\_\_\_\_  
Notary Public / Justice of the Peace  
Print Name: Amanda Laughy  
My Commission Expires:  
Affix Seal: **Amanda M Laughy  
Notary Public  
State of New Hampshire  
My Commission Expires  
March 13, 2024**



**EXHIBIT A**

A certain tract or parcel of land, together with all improvements thereon, situate in Laconia, Belknap County, New Hampshire depicted as "Easement Area, 1.881 S.F." on the plan entitled "Easement Plan, Prepared for Mark S. & Susan M. Perreault, Tax Map 227, Block 333, Lot 4, 36 Teddington Way, Laconia (Belknap Co.), N.H." dated April 20, 2021, revised through July 12, 2021, prepared by Yerkes Survey Associates, LLC and recorded with the Belknap County Registry of Deeds at Plan Drawer 484, Page 98 (the "Plan"), more fully described as follows:

Beginning at a point located 78.24 north of the southeasterly corner of the property depicted on the Plan as lot "228-333-13, Jeanne C. LaCasse" and the southwesterly corner of lot "227-333-4, 20,175 S.F., 0.46 Acres" as shown on the Plan, on a course running North 22° 32' 47" West; thence continuing North 22° 32' 47" West for a distance of 91.87 feet to a point; thence turning and running South 57° 18' 55" West for a distance of 18.14 feet to a point; thence turning and running South 22° 30' 39" West for a distance of 18.58 feet to a point; thence turning and running South 38° 24' 41" East a distance of 78.54 feet to a point; thence turning and running North 67° 27' 13" East a distance of 9.54 feet to the point and place of beginning.