

Laconia Abatement Review Worksheet

Abatement #: 00021

Address: 833 Weirs BV #B1

Date Received: 2/28/2025

Owner: Barbuto, Barbara

Contact#: 603-387-9164

Email: barbuto@metrocast.net

Assessment: \$402,300

Building: \$401,500

Features: \$800

Land: \$0

Opinion of Value: \$361,700

Reason for Abatement:

1. Does not believe her unit should be in GD condition

Date Reviewed: 3/6/2025

Reviewed By: Adrienne Summers

Action to be Taken: Desk Review

Reviewer's Notes: This unit was revised from Avg to Gd condition after a cyclical visit in July 2024. According to the owner, only the basement was inspected and not the first or second floor. Pictures that were submitted with the abatement show older, basic cabinets, water damage to the kitchen ceiling, cracks in the walls and just overall average condition. Her assessment is the highest one in the entire complex. Looking at units that have recently sold the units that are in Good Condition have been completely updated, to include flooring, kitchen/bath countertops and cabinets.

Recommendation

Grant: X

Deny:

Revising the Condition to Average would adequately describe the condition of the unit based on the pictures provided and recent sales reviews. An assessed Value of \$361,700 appears to be fair and equitable. I recommend a decrease in assessed value of \$40,600 bringing the Assessed Value for the 2024 Tax Year to \$361,700.

Property Location 833 WEIRS BV #B1
Vision ID 2872 Account # 5590

Map ID 199/ 248/ 15/ 001/
Bldg # 1

Bldg Name BACKHAND
Sec # 1 of 1 Card # 1 of 1

State Use 1020
Print Date 02-28-2025 1:12:41 P

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION 2024														
BARBUTO BARBARA H TRUST BARBUTO BARBARA TRUSTEE 833 WEIRS BLVD B-1 LACONIA NH 03246		4 Rolling	3 Public Sewer	1 Paved	2 Light	Description	Code	Assessed	Assessed															
			C Artisan Well			RESIDENTL	1020	401,500	401,500															
						RESIDENTL	1020	800	800															
		SUPPLEMENTAL DATA																						
		Alt Prcl ID 79 248B 3A OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 199-248-15				ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#																		
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)																
BARBUTO BARBARA H TRUST		1520	0893	03-19-1999	U	I	4,000	1F	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed						
BARBUTO BARBARA HATCH		0872	0617	06-06-1984	U	I	0		2024	1020	401,500	2023	1020	282,400		2022	1020	242,000						
SULLIVAN LISE S		0	0	06-06-1984			0			1020	800													
		Total							Total	402,300		Total	282,400		Total	242,000								
EXEMPTIONS		OTHER ASSESSMENTS		This signature acknowledges a visit by a Data Collector or Assessor																				
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int																
		Total	0.00																					
ASSESSING NEIGHBORHOOD																								
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																
0001				B																				
NOTES																								
PAUGUS BAY RACQUET CLUB BACKHAND #1 CHANGED TO AVERAGE ASSESSED VALUE: 36,700.																								
BUILDING PERMIT RECORD																								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result										
									07-05-2024	PS	CY		03	MEAS & INSPC										
									01-15-2015	BD			29	DRIVE BY REVIEW										
									10-26-2004	VI			18	CHG @ HEARIN										
									07-21-1989	99			99	MMC INFO										
LAND LINE VALUATION SECTION																								
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value								
1	1020	CONDO MDL-0	CR			0 SF	0.00	1.00000	5	1.00	00	1.000			0	0								
Total Card Land Units																0 AC	Parcel Total Land Area				0.00	Total Land Value		0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	55	Condo Tnhs			
Model	05	Res Condo			
Grade	03	Average			
Stories:	2	2 Stories			
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	20	Woodlam/Vinylplank			
Interior Floor 2					
Heat Fuel:	04	Electric			
Heat Type:	07	Electr Basebrd			
AC Type:	03	Central			
Ttl Bedrms:	02	2 Bedrooms			
Ttl Bathrms:	1	1 Full			
Ttl Half Bths:	2				
Xtra Fixtres					
Total Rooms:	5	5 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA			
Parcel Id	104067	C 027	Ownr 0.0
FOUR SEASONS B 1 S 1			
Adjust Type	Code	Description	Factor%
Condo Flr	A	Average	100
Condo Unit	E	E	100
COST / MARKET VALUATION			
Building Value New		508,283	
Year Built		1974	
Effective Year Built		2083	
Depreciation Code		GD	
Remodel Rating			
Year Remodeled			
Depreciation %		21	
Functional Obsol		0	
External Obsol		0	
Trend Factor		1.000	
Condition			
Condition %			
Percent Good		79	
Cns Sect Rcld		401,500	
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
PAT1	PATIO-AVG	L	280	6.00		A	50		0.00	800

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	568	568	568	316.57	179,811
FOP	Porch, Open, Finished	0	176	35	62.95	11,080
FUS	Upper Story, Finished	617	617	617	316.57	195,322
SFB	Base, Semi-Finished	0	460	276	189.94	87,373
UBM	Basement, Unfinished	0	80	16	63.31	5,065
UST	Utility, Storage, Unfinished	0	56	14	79.14	4,432
Ttl Gross Liv / Lease Area		1,185	1,957	1,526		483,083

4 FOP 7	4 FOP 6(x3)	4 FUS 7
4 UST 7	4 6	4 UST 7
	20	
FUS		
BAS		
SFB		
23		23
	20	
4 FUS	20	4
4 BAS		
UBM	20	
3 FUS 7	3 FOP 6(x2)	4 FUS 7
7	4 6	4 BAS 7



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

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/28/25

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

Name: BARBARA BARBUTO, TRUSTEE OF BARBARA H BARBUTO TRUST

Mailing Address: 833 WEIRS BLVD. #81
Telephone No: (Cell): 603-387-9164

Email address: BARBUTO@METROCAST.NET
(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: 199 Block: 248 Lot: 15/001 Tax Account. #: 5590

2024 Assessed Valuation: \$ 402,300

Property Location: 833 WEIRS BLVD UNIT B1

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>
<i>N/A</i>			

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):

- See attached statement & photos*
- 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# 199/248/15/001 Appeal Year Market Value \$ 361,700

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

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).

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.**

REASONS FOR 2024 APPLICATION FOR ABATEMENT

199/248/15/001

833 Weirs Blvd Unit B1, Laconia

Barbara H Barbuto Trust, owner

I am appealing the assessment of the above property based on the assessed "condition" of that property as inspected in July, 2024.

This property was rated "average" prior to 2024. The only change in the property in 2024 was the addition of one half-bath and updates in the basement. There has been NO work done on the other two thirds of the unit. In fact, deterioration of the walls(due to settling), ceilings (due to leaks), and kitchen cabinets(due to age and use) are very evident. However the inspection was only of the basement. The main two floors of living space have not been painted for 20 years. The kitchen cabinets are 30 years old. The flooring has been down for 20 years and shows lots of wear and tear.

Other units in this same condo building that are rated "average" have been repainted, have redone kitchens and floors more recently than in my unit.

On the whole in this Unit B1 the condition is "average" everywhere except the basement that was redone. It seems disproportionate to upgrade the assessment of the whole unit based on the basement.

Barbara Barbuto
owner
2/28/25

Four Photos attached



Kitchen
Cabinets

wall
corner of stairwell in
living room.

Kitchen
ceiling



sample 8
electric heater
(unit in bathroom)

