

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				<div style="display: flex; align-items: center; justify-content: center;"> <div style="flex: 1; text-align: left;"> <p>1501 LACONIA, NH</p> <p>VISION 2024</p> </div> </div>																		
<p>BARBUTO BARBARA H TRUST BARBUTO BARBARA TRUSTEE 833 WEIRS BLVD B-1 LACONIA NH 03246</p>				4	Rolling	3	Public Sewer	1	Paved	2	Light	Description	Code	Assessed	Assessed																			
						C	Artisan Well				RESIDNTL	1020	401,500	401,500																				
											RESIDNTL	1020	800	800																				
				SUPPLEMENTAL DATA																														
				<p>Alt Prcl ID 79 248B 3A OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 199-248-15</p>				<p>ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#</p>																										
												Total	402,300	402,300																				
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)																					
<p>BARBUTO BARBARA H TRUST BARBUTO BARBARA HATCH SULLIVAN LISE S</p>				1520	0893	03-19-1999	U	I	4,000		1F	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed													
				0872	0617	06-06-1984	U	I	0			2024	1020	401,500	2023	1020	282,400	2022	1020	242,000														
												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		<p>APPRAISED VALUE SUMMARY</p> <table border="0"> <tr> <td>Appraised Bldg. Value (Card)</td> <td>401,500</td> </tr> <tr> <td>Appraised Xf (B) Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Appraised Ob (B) Value (Bldg)</td> <td>800</td> </tr> <tr> <td>Appraised Land Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Special Land Value</td> <td>0</td> </tr> <tr> <td>Total Appraised Parcel Value</td> <td>402,300</td> </tr> <tr> <td>Valuation Method</td> <td>C</td> </tr> </table> <p>Total Appraised Parcel Value 402,300</p>												Appraised Bldg. Value (Card)	401,500	Appraised Xf (B) Value (Bldg)	0	Appraised Ob (B) Value (Bldg)	800	Appraised Land Value (Bldg)	0	Special Land Value	0	Total Appraised Parcel Value	402,300	Valuation Method	C
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Total Appraised Parcel Value	402,300																																	
Valuation Method	C																																	
0001			B																															
NOTES																																		
<p>PAUGUS BAY RACQUET CLUB BACKHAND #1</p> <p>CHANGED TO AVERAGE ASSESSED VALUE: 361,700.</p>																																		
BUILDING PERMIT RECORD																																		
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	PURPOSE/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						0.0000	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	Parcel Id	104067	C 027	Owne	0.0	
Interior Wall 2:						FOUR SEASONS		
Interior Floor 1:	20	Woodlam/Vinylplank	Adjust Type	Code	Description	Factor%		
Interior Floor 2:			Condo Flr	A	Average	100		
Heat Fuel:	04	Electric	Condo Unit	E	E	100		
Heat Type:	07	Electr Basebrd						
AC Type:	03	Central						
Ttl Bedrms:	02	2 Bedrooms						
Ttl Bathrms:	02	1 Full						
Ttl Half Bths:	1							
Xtra Fixtres:	2							
Total Rooms:	5							
Bath Style:	02	Average						
Kitchen Style:	02	Average						

RECEIVED

FEB 28 2025

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

ASSessor's OFFICE
LACONIA, NH

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

XD

RECD 2/21 ✓

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. #1 Email address: BARBUTO@METROCAST.NET
Telephone No: (Cell): 603-387-9164 (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>
<u>W/4</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):

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 \$ _____

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).

<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>
199/248/15/008	833 WEIRS BLVD #88	/	/	364,300	/
199/248/15/003	"	#84 275,000	2024		

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: 2/28/25

X Barbara & Barbara
(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 received 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 'B'
electric heater
(Unit in bathroom)

