

## Laconia Abatement Review Worksheet

**Abatement #:** 00007

**Address:** 554 Endicott St N #3

**Date Received:** 02/04/2025

**Owner:** Robarge Family Trust

**Contact#:** 978-273-5015

**Email:** lindarobarge9@gmail.com

**Assessment:** \$31,100

**Building:** \$21,100

**Features:** \$0

**Land:** \$10,000

**Opinion of Value:** \$0

**Reason for Abatement:**

1. Floor cracked from bedroom to kitchen
2. Floor is rotted in front of sink & stove in kitchen
3. Unlivable

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

**Reviewed By:** Adrienne Summers

**Action to be Taken:** Desk Review

**Reviewer's Notes:** The assessment is comprised of the travel trailer, the wood deck that is attached to it as well as the campground feature value. In a letter written from a Park Board Member, the owners were waiting for someone to haul it away or buy it. The Campground Feature Value is fair and equitable as well as the wood deck. Would update Property Record Card to revise the depreciation to accurately reflect the current condition.

**Recommendation**

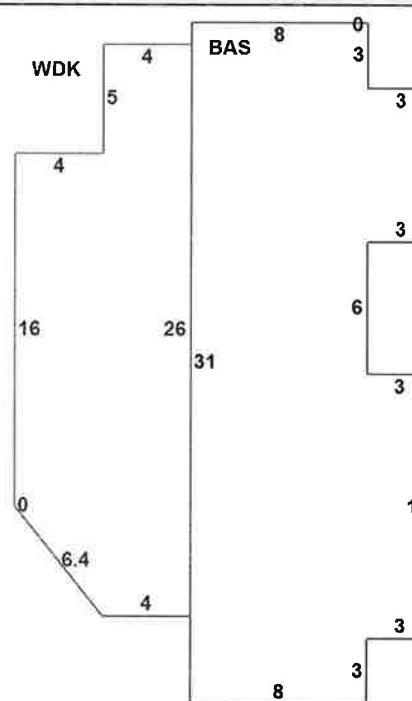
**Grant:** X

**Deny:**

Revised the current condition to 30%, which resulted in an assessed value for the travel trailer, including the wood deck, of \$7,700.00. Keeping the Campground Feature Value at \$10,000, brings the Total Assessed Value for the parcel to \$17,700 for the 2024 Tax Year, resulting in an abatement of \$13,400 in assessed value.

<b>CURRENT OWNER</b>			<b>TOPO</b>	<b>UTILITIES</b>	<b>STRT / ROAD</b>	<b>LOCATION</b>	<b>CURRENT ASSESSMENT</b>				<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">1501 LACONIA, NH</div> <div style="font-size: 1.5em; font-weight: bold;">VISION</div>								
ROBARGE FAMILY REV LIVING TRUS			4 Rolling	C Artisan Well	1 Paved	4 Medium	Description	Code	Assessed	Assessed									
				3 Public Sewer			RESIDNTL	1021	21,100	21,100									
ROBARGE ROBERT & LINDA TRUST 7 AUTUMN LEAF DR #15			<b>SUPPLEMENTAL DATA</b>									RESIDNTL	1021	10,000	10,000				
			Alt Prci ID 23R 252 14A3 OWNOC N REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 128-252-1 Assoc Pid#																
NASHUA NH 03060							Total		31,100	31,100									
<b>RECORD OF OWNERSHIP</b>			<b>BK-VOL/PAGE</b>	<b>SALE DATE</b>	<b>Q/U</b>	<b>V/I</b>	<b>SALE PRICE</b>	<b>VC</b>	<b>PREVIOUS ASSESSMENTS (HISTORY)</b>										
ROBARGE FAMILY REV LIVING TRUST ROBARGE ROBERT R & LINDA R SANSONE ANGELA MORIARTY PETER & DENISE HOLLOW PINE REALTY INC			3436 0770	08-02-2021	U	I	0	38	Year	Code	Assessed	Year	Code	Assessed					
			3411 0102	05-03-2021	Q	I	24,000	00	2024	1021	21,100	2023	1021	21,700	2022	1021	16,100		
			2314 0351	06-30-2006	Q	I	31,000	00		1021	10,000	1021	10,000	10,000	1021	10,000			
			1944 0757	09-11-2003	U	I	18,000	1											
			1472 0804	06-03-1998	U	V	7,500	1	Total		31,100	Total	31,700	Total	26,100				
<b>EXEMPTIONS</b>			<b>OTHER ASSESSMENTS</b>						This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int									
			Total	0.00															
<b>ASSESSING NEIGHBORHOOD</b>																			
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		<b>APPRAISED VALUE SUMMARY</b>										
0001			B						Appraised Bldg. Value (Card) 21,100 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 10,000 Appraised Land Value (Bldg) 0 Special Land Value 0 Total Appraised Parcel Value 31,100 Valuation Method C										
<b>NOTES</b>																			
PINE HOLLOW #3 1670 SF SITE NO CHANGES PALOMINO PUMA "Override condition to 30% to get assessed value of "17,700." WHT/BRN NO REG NC-UNIT REMOVED 9/24 CHECK FOR NEW UNIT																			
<b>BUILDING PERMIT RECORD</b>																			
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
													04-09-2024	PS			30	EXTERIOR INSPECTION	
													04-17-2023	PS			30	EXTERIOR INSPECTION	
													04-08-2022	PS			30	EXTERIOR INSPECTION	
													09-27-2021	TB		02	MEASURED		
													04-08-2021	TB			30	EXTERIOR INSPECTION	
													04-29-2020	TB			30	EXTERIOR INSPECTION	
													05-08-2019	TB			29	DRIVE BY REVIEW	
<b>LAND LINE VALUATION SECTION</b>																			
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	1027	CONDO CMP M	CR			0 SF	0.00	1.00000	5	1.00	10	1.400					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:	1A	Trvl Trlr								
Model	07	Mobile/Cmpgrnd								
Grade	04	Average +10								
Stories:	1	1 Story								
Occupancy	1		CONDO DATA							
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	7628	C 206	Ownne	0.0			
Interior Wall 2:					PINE HOLLOW CO	B 1	S 2			
Interior Floor 1	14	Carpet	Adjust Type	Code	Description	Factor%				
Interior Floor 2			Condo Fir	A	Average	100				
Heat Fuel:	03	Gas	Condo Unit	D	D	100				
Heat Type:	04	Forced Air-Duc			COST / MARKET VALUATION					
AC Type:	04	Unit/AC								
Ttl Bedrms:	01	1 Bedroom	Building Value New		25,786					
Ttl Bathrms:	1	1 Full								
Ttl Half Bths:	0		Year Built		2008					
Xtra Fixtures:			Effective Year Built		2006					
Total Rooms:	3	3 Rooms	Depreciation Code		AV					
Bath Style:	02	Average	Remodel Rating							
Kitchen Style:	02	Average	Year Remodeled							
			Depreciation %		18					
			Functional Obsol		0					
			External Obsol		0					
			Trend Factor		1.000					
			Condition		NC OF					
			Condition %		or 30%					
			Percent Good		82					
			Cns Sect Rcnld		21,100					
			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
CMP	CAMPGROUN	L	1	10000.00	1987	S	100		0.00	10,000
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description		Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value			
BAS	First Floor		305	305	305	79.83	24,349			
WDK	Deck, Wood		0	178	18	8.07	1,437			
Ttl Gross Liv / Lease Area			305	483	323		25,786			



000007 ✓

## 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: January 6, 2025

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

Name: Robert and Linda Robarge

Mailing Address: 7 Autumn Leaf Dr #5 Email address: lindarobarge9@gmail.com  
Telephone No: (Cell): 978-273-5015 (Home): N/A

\*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: 128/252/1/003 Block: \_\_\_\_\_ Lot: 3 Tax Account #: 8298

2024 Assessed Valuation: \$ 31,100

Property Location: Ane Hollow Condominiums 554 Endicott St N3 Laconia, NH 03247

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
128/252/1/003	554 Endicott St N	3	Laconia, NH 03247 31,100-
(554)			

#### **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.)

*See attached photo's -  
Floor was cracked from the Bedroom Out to the Kitchen  
In front of the wood area (sink/love/kitchenette) To soft  
held up.  
Concerned that someone would fall through - To costly to replace all flooring + wood*

#### **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# 128/252/1/003 Appeal Year Market Value \$ 0

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>
<u>n/a</u>					

#### **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:

Jan. 6, 2025

X Abigail Doyle  
(Signature)

X Linda R George  
(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.



Re: Robert R Robarge / Linda  
Pine Hollow Condominiums

1/82

554 Endicott St. N  
Lacomm

Site/Lot 3

10/5



1084

Boarge

Damage due to WATER | Floor is soft and damaged

20/1

City Of Laconia,

October 9,2024

My name is Bradford Morrison, and I am a current board member at Pine Hollow Park located at 554 N Endicott Street Laconia N.H. 03246. I am also an owner at this location, Bradford & Susan Morrison 554 N Endicott Street Laconia N.H. 03246 LOT # 2.

My neighbor Bob & Linda Robarge are at lot # 3. Bob & Linda had paid our park dues in full for the 2024 season.

I helped open their camper at the beginning of the season of 2024. During the opening it was discovered the floor was rotted and in bad shape. There were a few minor issues, but the floor was a major issue. Bob & Linda did not stay at this lot # 3 all season, nor were there any guests or renters. The camper stayed vacant all season until they could find a buyer or someone to haul it away. Bob & Linda also have another location here in Laconia and were at this location all season. Being the neighbor and board member, I can fully attest to this as I am there the full season at lot # 2 and help cutting grass and minor items to help them out.

If you have any questions I am available at email: [msmaddog17@yahoo.com](mailto:msmaddog17@yahoo.com) or cell # 603-225-7625

  
October 9, 2024

Ashley - Tax office  
603-527-1268