

## 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.

## VISION

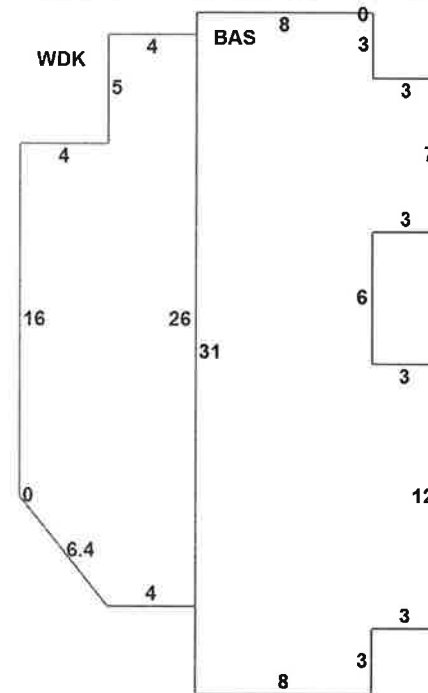
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	1A	Trvl Trlr			
Model:	07	Mobile/Cmpgrnd			
Grade:	04	Average +10			
Stories:	1	1 Story			
Occupancy:	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1:	14	Carpet			
Interior Floor 2:					
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	04	Unit/AC			
Ttl Bedrms:	01	1 Bedroom			
Ttl Bathrms:	1	1 Full			
Ttl Half Bths:	0				
Xtra Fixtres:					
Total Rooms:	3	3 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA				
Parcel Id	7628	C/206	Owne	0.0
	PINE HOLLOW CO	B 1	S 2	
Adjust Type	Code	Description	Factor%	
Condo Flr	A	Average	100	
Condo Unit	D	D	100	

COST / MARKET VALUATION	
Building Value New	25,786
Year Built	2008
Effective Year Built	2006
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	18
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	NC OK
Condition %	30%
Percent Good	82
Cns Sect Rcnd	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**

RECEIVED

FEB 04 2025

ASSESSOR'S OFFICE  
LACONIA, NHDate: January 6, 2025**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**Name: Robert and Linda RobargeMailing 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 #: 82982024 Assessed Valuation: \$ 31,100Property Location: Aine 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.

(554)

Town Parcel ID#	Street Address	Description	Assessment
128/252/1/003	554 Endicott St N 3	Leconia, NH	03247 31,100.-

#### 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):

- 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
- 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
- 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.

- 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 -  
Floor was cracked from the Bedroom out to the Kitchen  
on front of the work area (sink/dove/kitchen) to soft  
steelhold up.  
Concerned that someone would fall through - too costly to replace all flooring + wood  
unlivable.  
Did not stay in unit. Letter with details from  
the Association

#### 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 \$ \_\_\_\_\_

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).

n/a

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: Jan. 6, 2015

X Abel G. Galye  
(Signature)

X Lincoln R. Goharze  
(Signature)

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)

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.**



Re: Robert R Robarge / Linda  
Pine Hollow Condominiums  
554 Endicott St. N  
Lacrosse, WI 54601

Site/Lot 3

107.5

1 of 2





1064

Rebange

Damage due to WATER / FLOOR is soft and damaged

Zof1

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