

2024 ABATEMENT REQUEST – Staff Notes

Map 169 Block 270 Lot 11 – Zayka Nicholas, Trustee

The property owner filed an application for abatement for 2024 based on the assertion that the assessment does not reflect market value due to a stated belief that the market value of the unit is \$2,450,000. The opinion of value was developed in an appraisal report completed for this property tax appeal. The appraiser has opined that the diminution of value for contaminated drinking water at the site is 35% of the total value of the property based on a serious environmental contamination that occurred in Hanover, NH in 2017.

The property is a single-family residential dwelling located at 13 Summit Avenue. This 3,536 square-foot one and one-half story home was constructed in 2003. It has a large porch and wood deck. A property inspection was made by Stephan Hamilton on June 8, 2023.

It has been determined that the property's well has had its water contaminated. The source of this contamination appears to be a nearby landfill operated by the City of Laconia. The water from the well is not fit for consumption. As a temporary measure, the property was provided bottled drinking water by the city, while the installation of a connection to the city water system was being made. No other measure is required or ordered by any public health agency other than non-use of the well water for consumption. Other properties in that locale have similar contamination, with similar resolutions, and there is no evidence that such a significant adjustment is appropriate. In fact, the home at 548 East Endicott Street sold for \$4,900,000 on July 23, 2021. While certainly larger, and having more waterfront recreational assets, this is clearly an example of the minimal impact of this type of contamination in this particular marketplace.

There is also an easement along the frontage of the lot on Summit Avenue granted to the property at 7 Summit Avenue. This easement was noted on the property record card, and a corresponding adjustment was made in the land valuation.

These limitations should be reflected in the land valuation estimate. The environmental condition caused the owner to have to utilize bottled water until the home was connected to the municipal water system before April 1, 2024. The driveway easement for 7 Summit Avenue limits the use and street presentation of the property. Together, a negative 10% adjustment has already been applied to the land valuation lines, but not the waterfront value line. No further adjustment is recommended.

It is recommended that the abatement request be denied and that the 2024 tax year assessment of \$3,136,800 be sustained.

State Use 1013
Print Date 02-28-2025 10:06:10

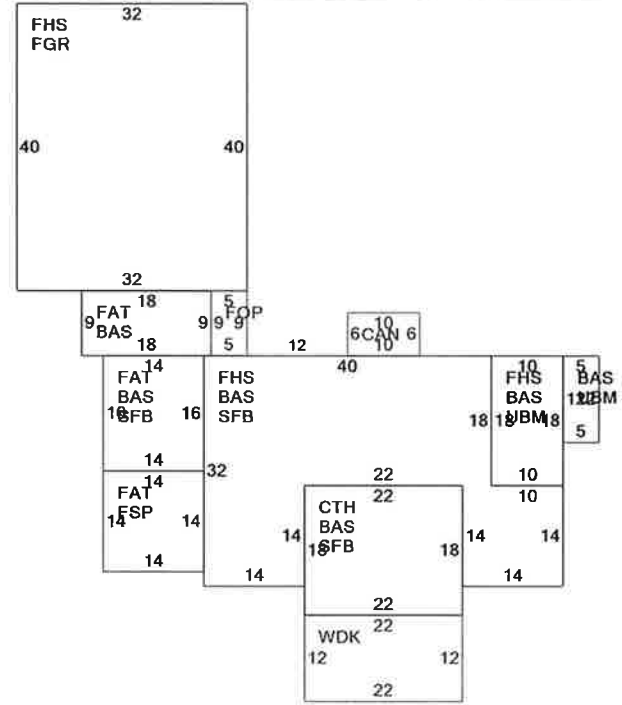
CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT											
ZAYKA NICHOLAS REV TRUST ZAYKA NICHOLAS & WENDLER KELL PO BOX 756 BOLTON MA 01740-0756				4	Rolling	5	Well	1	Paved	2	Light	Description	Code	Appraised	Assessed	1501 LACONIA, NH VISION							
												RESIDNTL	1013	776,900	776,900								
												RES LAND	1013	2,357,300	2,357,300								
				SUPPLEMENTAL DATA						RESIDNTL	1013	2,600	2,600										
				Alt Prcl ID 80C 270 4 OWNOCC N REVIEW ZONE 1 SFR ZONE 1 % 100 GIS ID 169-270-11						ZONE 2 SP0D ZONE 2 % 0 WARD WARD 6 Assoc Pid#													
												Total	3,136,800		3,136,800								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)							
ZAYKA NICHOLAS REV TRUST ZAYKA NICHOLAS & CAROLYN A MARTEL ARNOLD JR & SANDRA MRTEL ARNOLD SUCKOW ALFRED E				3579	0770	07-28-2023	U	I			0	38	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed		
				1866	0080	04-03-2003	U	I			999,000	1	2024	1013	776,900	2023	1013	722,100	2022	1013	644,600		
				1789	0817	09-13-2002	U	I			680,000	1		1013	2,357,300		1013	2,149,000		1013	2,005,800		
				1678	0197	08-27-2001	U	I			0	1		1013	2,600		1013	2,600		1013	2,600		
				0732	0044	12-28-1977	U	I			0		Total	3,136,800		Total	2,873,700		Total	2,653,000			
EXEMPTIONS								OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 768,200 Appraised Xf (B) Value (Bldg) 8,700 Appraised Ob (B) Value (Bldg) 2,600 Appraised Land Value (Bldg) 2,357,300 Special Land Value 0 Total Appraised Parcel Value 3,136,800 Valuation Method C Total Appraised Parcel Value 3,136,800									
Total		0.00																					
ASSESSING NEIGHBORHOOD																							
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code															
0001				B																			
NOTES																							
GREAT MNT/LAKE VIEWS						CUSTOM KIT/SOME CUSTOM																	
SEASONAL DOCKS						WOOD+MOLD/ CATH-C/LOFT																	
NOT WOOD SHINGLE						C-TILE KIT,HALL,BATHS																	
GENERATOR/PAT ATTACHED						GREY IVG/ FGR HTD+SHTROCK																	
AREA+H2O FF PER DEED+PLAN						DRV EASE TO LOT 12																	
PERGED BEACH																							
BUILDING PERMIT RECORD												VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result						
90-03	03-11-2003	07	NEW HOME	250,000	03-05-2004	100	11-04-2003					06-22-2023	SH			14	INSPECTED						
												08-12-2011	JD			25	REVIEWED						
												08-25-2008	CM			02	MEASURED						
												03-05-2004	TS			14	INSPECTED						
												02-11-2004	TS			02	MEASURED						
												04-03-2003	TS			15	PERMIT VISIT						
												08-18-1987	99			99	MMC INFO						
LAND LINE VALUATION SECTION																							
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen		Adj Unit P	Land Value					
1	1013	SFR WATER M	SPO			43,560 SF	2.30	1.00000	5	0.90	WN2	26.000	DRIVEWAY EASEMENT			1.0000	53.82	2,344,400					
1	1013	SFR WATER M	SPO			0.110 AC	5,000.00	1.00000	0	0.90	WN2	26.000	DRIVEWAY EASEMENT			1.0000	117,000	12,900					
1	1013	SFR WATER M	SPO			125.000 FF	0.00	1.00000	0	1.00	WN2	26.000				0.0000	0	0					
Total Card Land Units						1.11 AC	Parcel Total Land Area						1.11	Total Land Value						2,357,300			

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	07	Modern/Contemp			
Model:	01	Residential			
Grade:	07	Good +10			
Stories:	1.5	1 1/2 Stories			
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	03	Plastered			
Interior Flr 1	12	Hardwood			
Interior Flr 2	14	Carpet			
Heat Fuel	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	06	6 Bedrooms			
Total Bthrms:	3				
Total Half Baths	1				
Total Xtra Fixtrs	2				
Total Rooms:	11	11 Rooms			
Bath Style:	03	Modern			
Kitchen Style:	03	Good			

CONDO DATA			
Parcel Id	C	Owne	0.0
		B	S
Adjust Type	Code	Description	Factor%
Condo Fir			
Condo Unit			
COST / MARKET VALUATION			
Building Value New			882,962
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 %			
Percent Good			87
RCNLD			768,200
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	2003	VG	90		0	1,500
PAT1	PATIO-AVG	L	196	6.00	2003	VG	90		0	1,100
FPL1	FIREPLACE B	B	1	3100.00	2007		87.00		0	2,700
FPO	EXTRA FPL O	B	2	1000.00	2007		87.00		0	1,700
JTUB	JET TUB	B	1	3400.00	2007		87.00		0	3,000
CV	CENTRAL VA	B	1	1500.00	2007		87.00		0	1,300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,134	2,134	2,134	162.59	346,956
CAN	Canopy	0	60	6	16.26	976
CTH	Cathedral Ceiling	0	396	20	8.21	3,252
FAT	Attic, Finished	116	582	116	32.41	18,860
FGR	Garage, Finished	0	1,280	512	65.03	83,244
FHS	Half Story, Finished	1,286	2,572	1,286	81.29	209,084
FOP	Porch, Open, Finished	0	45	9	32.52	1,463
FSP	Porch, Screen, Finished	0	196	49	40.65	7,967
SFB	Base, Semi-Finished	0	1,732	1,039	97.53	168,926
UBM	Basement Unfinished	0	240	48	32.52	7,804
Ttl Gross Liv / Lease Area		3,536	9,501	5,245		852,759



CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT								1501 LACONIA, NH			
ZAYKA NICHOLAS REV TRUST ZAYKA NICHOLAS & WENDLER KELL PO BOX 756 BOLTONMA 01740-0756				4	Rolling	5	Well	1	Paved	2	Light	Description		Code	Appraised		Assessed						
												RESIDNTL	1013	776,900		776,900							
												RES LAND	1013	2,357,300		2,357,300							
SUPPLEMENTAL DATA												RESIDNTL		1013	2,600		2,600		VISION				
Alt Prcl ID 80C 270 4						ZONE 2 SPOD																	
OWNOCC N						ZONE 2 % 0																	
REVIEW						WARD WARD 6																	
ZONE 1 SFR																							
ZONE 1 % 100																							
GIS ID 169-270-11						Assoc Pid#								Total		3,136,800		3,136,800					
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U VII		SALE PRICE VC		PREVIOUS ASSESSMENTS (HISTORY)											
														Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
														2024	1013	776,900	2023	1013	722,100	2022	1013	644,600	
															1013	2,357,300		1013	2,149,000		1013	2,005,800	
															1013	2,600		1013	2,600		1013	2,600	
												Total		3,136,800		Total		2,873,700		Total		2,653,000	
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								APPAISED VALUE SUMMARY											
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card)										768,200			
0001				B						Appraised Xf (B) Value (Bldg)										8,700			
										Appraised Ob (B) Value (Bldg)										2,600			
										Appraised Land Value (Bldg)										2,357,300			
										Special Land Value										0			
										Total Appraised Parcel Value										3,136,800			
										Valuation Method										C			
										Total Appraised Parcel Value										3,136,800			
BUILDING PERMIT RECORD												VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result						
LAND LINE VALUATION SECTION																							
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes			Location Adjustmen		Adj Unit P	Land Value				
Total Card Land Units						Parcel Total Land Area						Total Land Value											

CONSTRUCTION DETAIL						CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description	Element	Cd	Description						
Style:	07	Modern/Contemp									
Model	01	Residential									
Grade:	07	Good +10									
Stories:	1.5	1 1/2 Stories									
Occupancy	1										
Exterior Wall 1	25	Vinyl Siding									
Exterior Wall 2											
Roof Structure:	03	Gable/Hip									
Roof Cover	03	Asph/F Gls/Cmp									
Interior Wall 1	05	Drywall/Sheet									
Interior Wall 2	03	Plastered									
Interior Flr 1	12	Hardwood									
Interior Flr 2	14	Carpet									
Heat Fuel	02	Oil									
Heat Type:	04	Forced Air-Duc									
AC Type:	03	Central									
Total Bedrooms	06	6 Bedrooms									
Total Bthrms:	3										
Total Half Baths	1										
Total Xtra Fixtrs	2										
Total Rooms:	11	11 Rooms									
Bath Style:	03	Modern									
Kitchen Style:	03	Good									
<div> <div>CONDO DATA</div> <div> <div>Parcel Id</div> <div></div> <div>C</div> <div>Owne</div> <div>0.0</div> </div> <div> <div></div> <div>B</div> <div>S</div> </div> <div> <div>Adjust Type</div> <div>Code</div> <div>Description</div> <div>Factor%</div> </div> <div> <div>Condo Flr</div> <div></div> <div></div> </div> <div> <div>Condo Unit</div> <div></div> <div></div> </div> </div>											
COST / MARKET VALUATION											
Building Value New Year Built Effective Year Built Depreciation Code Remodel Rating Year Remodeled Depreciation % Functional Obsol External Obsol Trend Factor Condition Condition % Percent Good RCNLD 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 Bld	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value	
BUILDING SUB-AREA SUMMARY SECTION											
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value					
WDK	Deck, Wood	0	264	26	16.01	4,227					
Ttl Gross Liv / Lease Area											

RECEIVED

FEB 27 2025

ASSESSOR'S OFFICE
LACONIA, NH

000015 ✓ 10

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**Name(s): Nicholas Zayka TrusteeMailing Address(es): P.O. Box 756 Bolton, MA 01740-0756Telephone Number(s): (Work) 978-779-6488 (Home) N/A

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States 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.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also complete Section A)Name(s): Philip A. Brouillard, Esq.Mailing Address(es): 16 Academy Street, Laconia, NH 03246Telephone Number(s): (Work) 603-524-4450 (Home) N/A**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
169/270/11	13 Summit Ave	L&B	3,136,800.00

WAS AN INVENTORY BLANK TIMELY FILED FOR THIS PROPERTY FOR TAX YEAR 20 ____ ?

YES ____ NO ____ N/A ____

SECTION D. Other Property(ies)

List other property(ies) 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(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
NONE			

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.

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):

1. physical data - incorrect description or measurement of property;
2. market data - the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment - the property's assessment is disproportionate by comparing the property's market value and the town-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.

(See *Ansara v. City of Nashua*, 118 N.H. 879 (1978)).

(Attach additional sheets if needed.)

1. See Fair Market Value Appraisal Attached 2. See Easement Package Attached 3. See Water Contamination Packet Attached

Under RSA 76:16 any landowner can apply for tax abatement for diminution of value related to environmental contamination which the municipality can grant "for good cause shown" which is especially applicable in this case because the toxic contamination is from the former city landfill which the city does not intend to actively remediate. Toxic ground water from the city landfill represents a longterm, continuing source of ground water contamination that has caused the ground water resource at the site property to be unusable for the foreseeable future.

4. Lack of privacy from abutting new houses very close to subject and from boats that anchor in front of subject, raft for hours and clean their boats and swim.

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.

Town Parcel ID # 169/270/11 Appeal Year Market Value \$ 2,450,000.00

Town Parcel ID # _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

1. See Fair Market Value Appraisal Attached 2. See Easement Package Attached 3. See Water Contamination Packaged Attached

Under RSA 76:16 any landowner can apply for tax abatement for diminution of value related to environmental contamination which the municipality can grant "for good cause shown" which is especially applicable in this case because the toxic contamination is from the former city landfill which the city does not intend to actively remediate. Toxic ground water from the city landfill represents a longterm, continuing source of ground water contamination that has caused the ground water resource at the site property to be unusable for the foreseeable future.

4. Lack of privacy from abutting new houses very close to subject and from boats that anchor in front of subject, raft for hours and clean their boats and swim.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.
(Attach additional sheets if needed.)


<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Sale Price/Date of Sale</u>	<u>Rents</u>	<u>Assessment</u>
------------------------	-----------------------	--------------------------------	--------------	-------------------

See Fair Market Value Appraisal Attached

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) applying certifies (certify) 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: Feb 12, 2025


(Signature)

(Print Name and Title)

Date: _____

(Signature)

Nicholas Zayka

(Print Name and Title)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying 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 sent to the Party(ies) applying.

Date:

February 12/2025

Philip A. Brouillard Esq
(Representative's Signature)

Philip A. Brouillard
16 Academy Street
Laconia, NH 03246

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*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

☐

Remarks:

Date:

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT