

2024 ABATEMENT REQUEST – Staff Notes

Map 234 Block 456 Lot 11.008 – Tenander, Charles

The property owner filed an abatement request on the year-round residential condominium unit located at 63 Evergreens Drive, Unit 8 in the Evergreen Condominium. This complex of attached residential townhouse units. The taxpayer's unit is comprised of 1,098 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1988.

The taxpayer has recited the assessed values of three other units that are located in Evergreen as the source of their market value estimate, and those units sold in a range of \$320,000 to \$365,000 in 2022 and 2023. There are a series of photos and description of the unit that show the unit as being in mostly original condition with few if any upgrades or renovations. No other value evidence has been provided.

A review of the description of the unit shows that the assessment states the quality of construction rating is better than average, when it appears to better match the average grade description. Correcting this error reduces the assessed value.

It is recommended that abatement be granted to reduce the original assessed value of \$324,400 to \$295,200, resulting in an abatement of \$29,200 in assessed value.

600018 ✓

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

RECEIVED

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

FEB 28 2025

**ASSESSOR'S OFFICE
LACONIA, NH**

Date: Feb 27, 2025

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

Name: Charles Tenander

Mailing Address: 63 Evergreens Drive #8, Laconia NH Email address: ctenander@yahoo.com
Telephone No: (Cell): 603-387-9136 (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: 234 Block: 456 Lot: 11/008 Tax Account #: 9270

2024 Assessed Valuation: \$ 306,000 324,400
(2023)

Property Location:

63 Evergreens Dr 8

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>
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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

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# 234/456/11/008 Appeal Year Market Value \$ 216,000

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>
234/456/11/025	41 Evergreens Dr #7.	\$333,000	06/09/2022	\$320,800	
234/456/11/005.	63 Evergreens Drive #5.	\$365,000	07/01/2022	\$333,800	
234/456/11/013	53 Evergreens Dr #4	\$320,000	10/02/2023	\$317,600	

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: 2-27-2025

X 
(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: _____

63 Evergreens Dr #8 Abatement Application Attachment

The assessment is disproportionate to the market value based on comparable sales of similar units in the Evergreens condo development. Comparable sales of townhouse condos on Evergreens Dr from 2023 & 2024 are skewed because the condos that were sold had considerable updates, including: new flooring, updated kitchen and baths, new windows, mini-split heating / cooling, new interior solid core doors, interior trim and paint. For 2023 the comparable's include: 41 Evergreens Dr #7 and 63 Evergreens Dr #7. For 2024 the comparable's include 53 Evergreens Dr #4. Since all these comparable's were recently updated the assessment for 63 Evergreens Dr #8 is disproportionate because there have been no updates since it was built in the late 1980's. Photo's below.







Property Location 63 EVERGREENS DR #8
Vision ID 8143 Account # 9270

Map ID 234/456/11/008/
Bldg # 1

Bldg Name
Sec # 1 of 1

State Use 1020
Print Date 02-28-2025 10:00:27

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: right; margin-right: 10px;">1501</div> <div style="flex: 1; text-align: center;">LACONIA, NH</div> <div style="flex: 1; text-align: left; margin-left: 10px;">245,200</div> </div> VISION							
TENANDER CHARLES JOHN 63 EVERGREENS DR #8 LACONIA NH 03246			4	Rolling	1	All Public	1	Paved	2	Light	RESIDNTL RESIDNTL	Code	Assessed	Assessed								
									1020	321,600		321,600										
									1020	2,800		2,800										
			SUPPLEMENTAL DATA																			
			Alt Prcl ID 79C 248 1 8		OWNOCC N		ZONE 2 ZONE 2 %		WARD			WARD 6										
REVIEW ZONE 1 CR ZONE 1 % 100		GIS ID 234-456-11		Assoc Pid#						Total	324,400	324,400										
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)										
TENANDER CHARLES JOHN MARLEY THOMAS O & MARLEY FRANK J J MARLEY FRANK J ESTATE OF CITY BAY REALTY LLC 670 LLC			3001	0947	11-05-2015	Q	I	96,400		00	Year	Code	Assessed	Year	Code	Assessed						
			P200	0	10-28-2009	U	I	0		38	2024	1020	321,600	2023	1020	303,200						
			1960	0847	10-14-2003	Q	I	157,000		01	1020	2,800	2,800	1020	1020	2,800						
			1893	0318	05-30-2003	U	I	955,000		1				2022	1020	244,200						
			1846	0663	02-13-2003	U	I	1,900,000		1				1020	1020	2,500						
											Total	324,400	Total	306,000	Total	246,700						
EXEMPTIONS					OTHER ASSESSMENTS									This signature acknowledges a visit by a Data Collector or Assessor								
Year	Code	Description		Amount	Code	Description		Number	Amount		Comm Int											
ASSESSING NEIGHBORHOOD														APPRAISED VALUE SUMMARY								
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card) 320,400 Appraised Xf (B) Value (Bldg) 1,200 Appraised Ob (B) Value (Bldg) 2,800 Appraised Land Value (Bldg) 0 Special Land Value 0 Total Appraised Parcel Value 324,400 Valuation Method C Total Appraised Parcel Value 324,400													
0001			B																			
NOTES																						
EVERGREENS #8 GREY IG END UNIT																						
BUILDING PERMIT RECORD																						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments						Date	Id	Type	Is	Cd	Purpost/Result			
								12-14-2023 PS CY 02 MEASURED 06-06-2016 DD 25 REVIEWED 07-29-2004 VI 02 MEASURED 07-29-2004 VI 01 LEFT NOTICE 01-20-2004 TS 14 INSPECTED 06-26-2002 TS 03 MEAS & INSPC 07-23-1990 99 99 MMC INFO						12-14-2023	PS	CY	02	MEASURED				
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	5/16/25 STA 25		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	04	Average +10												
Stories:	2	2 Stories												
Occupancy	1													
Interior Wall 1:	05	Drywall/Sheet												
Interior Wall 2:														
Interior Floor 1	14	Carpet												
Interior Floor 2														
Heat Fuel:	04	Electric												
Heat Type:	04	Electr Basebrd												
AC Type:	07	Unit/AC												
Ttl Bedrms:	04	2 Bedrooms												
Ttl Bathrms:	02	2 Full												
Ttl Half Bths:	2													
Xtra Fixtres	1													
Total Rooms:	4	4 Rooms												
Bath Style:	02	Average												
Kitchen Style:	02	Average												