

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.

#D
800018 ✓
B

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 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>

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 Card # 1 of 1

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

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT											
TENANDER CHARLES JOHN		4 Rolling	1 All Public	1 Paved	2 Light	Description	Code	Assessed	Assessed	1501							
63 EVERGREENS DR #8 LACONIA NH 03246						RESIDNTL	1020	321,600	321,600	LACONIA, NH VISION							
						RESIDNTL	1020	2,800	2,800								
		SUPPLEMENTAL DATA															
		Alt Prol 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		3001 0947	11-05-2015	Q	I	96,400	00	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
MARLEY THOMAS O & MARLEY FRANK J J		P200 0	10-28-2009	U	I	0	38	2024	1020	321,600	2023	1020	303,200	2022	1020	244,200	
MARLEY FRANK J ESTATE OF		1960 0847	10-14-2003	Q	I	157,000	01		1020	2,800		1020	2,800		1020	2,500	
CITY BAY REALTY LLC		1893 0318	05-30-2003	U	I	955,000	1										
670 LLC		1846 0663	02-13-2003	U	I	1,900,000	1										
						Total				324,400	Total	306,000	Total	246,700			
EXEMPTIONS			OTHER ASSESSMENTS														
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor								
Total			0.00														
ASSESSING NEIGHBORHOOD																	
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code									
0001				B													
NOTES																	
EVERGREENS #8																	
GREY IG																	
END UNIT																	
APPROAISED VALUE SUMMARY																	
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			
BUILDING PERMIT RECORD																	
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	VISIT / CHANGE HISTORY								
									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			
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	5116125 SH A 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					
Interior Floor 2	14	Carpet			
Heat Fuel:	04	Electric			
Heat Type:	07	Electr Basebrd			
AC Type:	04	Unit/AC			
Ttl Bedrms:	02	2 Bedrooms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:	1				
Xtra Fixtres					
Total Rooms:	4	4 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

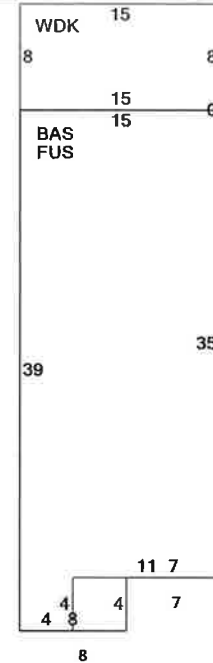
CONDO DATA			
Parcel Id	104012	C 020	Owne 0.0
	EVERGREEN	B 1	S 2
Adjust Type	Code	Description	Factor%
Condo Flr	A	Average	100
Condo Unit	E	E	100

COST / MARKET VALUATION	
Building Value New	405,507
Year Built	1988
Effective Year Built	2003
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	21
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	79
Cns Sect Rcld	320,400
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
FGR1	GARAGE-AVE	L	225	25.00	1988
FPL	FIREPLACE	B	1	1500.00	2000

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FGR1	GARAGE-AVE	L	225	25.00	1988	A	50		0.00	2,800
FPL	FIREPLACE	B	1	1500.00	2000		79		0.00	1,200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	541	541	541	340.35	184,129
FUS	Upper Story, Finished	557	557	557	340.35	189,574
WDK	Deck, Wood	0	120	12	34.03	4,084
Ttl Gross Liv / Lease Area		1,098	1,218	1,110		377,787



12/14/2023