**2024 ABATEMENT REQUEST – Staff Notes**

**Map 411 Block 114 Lot 48 – Brasley, Christina & Sean**

The property owner filed an abatement request on their single-family property located at 30 Isabella St. The property contains a Cape Cod style house with 921 square feet of living space built in 1900 on 0.20 ac. The total assessed value of the property for 2024 was $224,000.

The taxpayer has indicated that the property record card contains inaccuracies in the sketch relating to the area of attic that was listed as "finished attic" for 2024. As part of the cyclical inspection process, Pat Sohlman conducted an interior inspection of the building on 12/17/2024 and made several changes to the sketch including removing a portion of the attic, changing the remaining area to unfinished attic, and correcting the square footage of finished basement area. He also made note to have an Assessor or Supervisor review a functional adjustment of -2% on the building. As there were no notes or indication for the reason of the functional adjustment, it was removed by Tara Baker. It should be noted that the current owners purchased the property in 2022 for $234,000, which further supports the removal of the functional adjustment. After all data corrections were made from the cyclical inspection, the assessed value is $224,100.

It is recommended that abatement be denied after the inspection and the data corrections resulted in no value reduction.

Property Location 30 ISABELLA ST | Map ID 411/ 114/ 48/ / | Bldg Name | State Use 1010
Vision ID 4819 | Account # 7003 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 10-29-2024 9:16:08 A

**CURRENT OWNER**

BRASLEY CHRISTINA WHITNEY & S

30 ISABELLA ST

LACONIA NH 03246

| TOPO | UTILITIES | STRT / ROAD | LOCATION |
|---|---|---|---|
| 4 Rolling | 1 All Public | 1 Paved | 2 Light |

**SUPPLEMENTAL DATA**

Alt Prcl ID 154 114 4B
OWNOCC Y

REVIEW
ZONE 1 RG
ZONE 1 % 100

GIS ID 411-114-48

ZONE 2
ZONE 2 %
WARD WARD 2

Assoc Pid# 2024 ✓ 224,000

**CURRENT ASSESSMENT**

| Description | Code | Appraised | Assessed |
|---|---|---|---|
| RESIDNTL | 1010 | 113,200 | 113,200 |
| RES LAND | 1010 | 93,400 | 93,400 |
| Total | | ~~206,600~~ | ~~206,600~~ |

224,100 PS
01-21-25

1501

LACONIA, NH

VISION

**RECORD OF OWNERSHIP**

| RECORD OF OWNERSHIP | BK-VOL/PAGE | | SALE DATE | Q/U | V/I | SALE PRICE | VC |
|---|---|---|---|---|---|---|---|
| BRASLEY CHRISTINA WHITNEY & SEAN | 3522 | 0158 | 08-04-2022 | Q | I | 234,000 | 00 |
| WALKER CHRISTOPHER ROBERT | 3328 | 0742 | 07-13-2020 | Q | I | 153,000 | 04 |
| LE JOE NGOC | 3213 | 0800 | 12-17-2018 | U | I | 52,000 | 35 |
| SECRETARY OF HOUSING & URBAN DEVEL | 3200 | 0732 | 10-05-2018 | U | I | 0 | 37 |
| NEW HAMPSHIRE HOUSING FINANCE AUT | 3152 | 0663 | 01-22-2018 | U | I | 70,851 | 51 |

**PREVIOUS ASSESSMENTS (HISTORY)**

| Year | Code | Assessed | Year | Code | Assessed V | Year | Code | Assessed |
|---|---|---|---|---|---|---|---|---|
| 2023 | 1010 | 113,200 | 2022 | 1010 | 95,000 | 2021 | 1010 | 85,500 |
| | 1010 | 93,400 | | 1010 | 75,300 | | 1010 | 49,800 |
| | Total | 206,600 | | Total | 170,300 | | Total | 135,300 |

**EXEMPTIONS**

| Year | Code | Description | Amount |
|---|---|---|---|
| | | Total | 0.00 |

**OTHER ASSESSMENTS**

| Code | Description | Number | Amount | Comm Int |
|---|---|---|---|---|
| | | | | |

This signature acknowledges a visit by a Data Collector or Assessor

**APPRAISED VALUE SUMMARY**

| | |
|---|---|
| Appraised Bldg. Value (Card) | 113,200 |
| Appraised Xf (B) Value (Bldg) | 0 |
| Appraised Ob (B) Value (Bldg) | 0 |
| Appraised Land Value (Bldg) | 93,400 |
| Special Land Value | 0 |
| Total Appraised Parcel Value | 206,600 |
| Valuation Method | C |
| Total Appraised Parcel Value | 206,600 |

**ASSESSING NEIGHBORHOOD**

| Nbhd | Nbhd Name | Cyclical Group | TIF District | ID Code |
|---|---|---|---|---|
| 0001 | | D | | |

**NOTES**

GREY ✓

AREA PER TAXMAP

PARTIAL FBM /LOCATION ~~ESTIMATED~~
Remeasured + updated

Func ? not sure what For - Removed TB

BACKYARD GATED/MEAS ESTIMATED

**BUILDING PERMIT RECORD**

| Permit Id | Issue Date | Type | Description | Amount | Insp Date | % Comp | Date Comp | Comments |
|---|---|---|---|---|---|---|---|---|
| 2023-00036 | 02-07-2023 | 23 | ELECTRICAL | 55,000 | | 100 | | SOLAR |
| 2018-00247 | 08-31-2018 | 25 | ROOF NEW | 6,389 | 05-07-2019 | 100 | | REMOVE & REPLACE ROOFI |

**VISIT / CHANGE HISTORY**

| Date | Id | Type | Is | Cd | Purpost/Result |
|---|---|---|---|---|---|
| 04-04-2023 | PS | B | | 15 | PERMIT VISIT |
| 10-27-2022 | TB | S | | 02 | MEASURED |
| 06-16-2021 | TB | S | | 02 | MEASURED |
| 05-07-2019 | TB | B | | 29 | DRIVE BY REVIEW |
| 11-05-2015 | BD | CY | | 02 | MEASURED |
| 09-12-2011 | DD | | | 25 | REVIEWED |
| 03-30-2010 | RK | | | 29 | DRIVE BY REVIEW |
| 12-17-24 | PS | CY | | 03 | |

**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 | 1010 | SINGLE FAM M | RG | | | 8,712 | SF | 6.92 | 1.00000 | 5 | 1.00 | 40 | 1.550 | | 1.0000 | 10.72 | 93,400 |

Total Card Land Units 0.20 AC | Parcel Total Land Area 0.20 | Total Land Value 93,400

Property Location 30 ISABELLA ST | Map ID 411/ 114/ 48/ / | Bldg Name | State Use 1010
Vision ID 4819 | Account # 7003 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 10-29-2024 9:16:09 A

## CONSTRUCTION DETAIL

| Element | Cd | Description |
|---|---|---|
| Style: | 04 | Cape Cod |
| Model | 01 | Residential |
| Grade: | 03 | Average |
| Stories: | 1 | |
| 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 | 20 | Woodlam/Vinylplank |
| Interior Flr 2 | | |
| Heat Fuel | 02 | Oil |
| Heat Type: | 04 | Forced Air-Duc |
| AC Type: | 03 | ~~Central~~ |
| Total Bedrooms | 02 | 2 Bedrooms |
| Total Bthrms: | 1 | |
| Total Half Baths | 0 | |
| Total Xtra Fixtrs | | |
| Total Rooms: | 5 | 5 Rooms |
| Bath Style: | 02 | Average |
| Kitchen Style: | 02 | Average |

## CONSTRUCTION DETAIL (CONTINUED)

| Element | Cd | Description |
|---|---|---|
| | | |

## CONDO DATA

| Parcel Id | | C | | Owne | 0.0 |
|---|---|---|---|---|---|
| | | B | | S | |

| Adjust Type | Code | Description | Factor% |
|---|---|---|---|
| Condo Flr | | | |
| Condo Unit | | | |

## COST / MARKET VALUATION

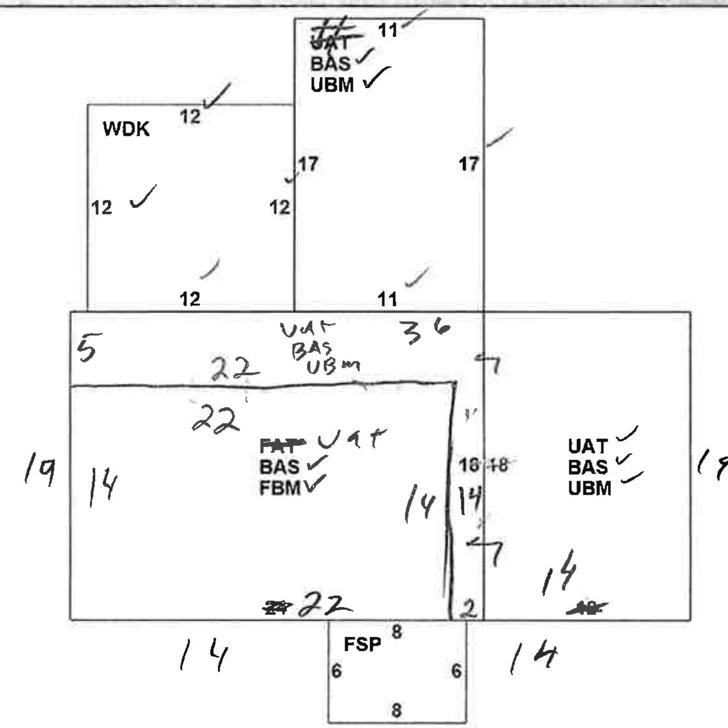
| | |
|---|---|
| Building Value New | 166,511 |
| Year Built | 1900 |
| Effective Year Built | 1994 |
| Depreciation Code | GD |
| Remodel Rating | |
| Year Remodeled | |
| Depreciation % | 30 13 |
| Functional Obsol | ~~2~~ |
| External Obsol | 0 |
| Trend Factor | 1.000 |
| Condition | |
| Condition % | |
| Percent Good | 68 |
| RCNLD | 113,200 |
| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| SOLA | SOLAR PANE | B | 24 | 0.00 | | | 68 | | 0.00 | 0 |

## BUILDING SUB-AREA SUMMARY SECTION

| Code | Description | Living Area | Gross Area | Eff Area | Unit Cost | Undeprec Value |
|---|---|---|---|---|---|---|
| BAS | First Floor | 835 | 835 | 835 | 131.16 | 109,515 |
| FAT | Attic, Finished | 86 | 432 | 86 | 26.11 | 11,279 |
| FBM | Basement, Finished | 0 | 432 | 151 | 45.84 | 19,804 |
| FSP | Porch, Screen, Finished | 0 | 48 | 12 | 32.79 | 1,574 |
| UAT | Attic, Unfinished | 0 | 403 | 40 | 13.02 | 5,246 |
| UBM | Basement, Unfinished | 0 | 403 | 81 | 26.36 | 10,624 |
| WDK | Deck, Wood | 0 | 144 | 14 | 12.75 | 1,836 |
| | Ttl Gross Liv / Lease Area | 921 | 2,697 | 1,219 | | 159,878 |




HD 000019 √ PB

# 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: 2-24-2025

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

Name: Christina + Sean Brasley

Mailing Address: 30 Isabella St. Laconia NH 03246 Email address: CShea229@gmail.com
Telephone No: (Cell): 603-203-1309 (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: 411 Block: 114 Lot: 48 **Tax Account. #:** 7003

2024 Assessed Valuation: $ 224,000

**Property Location:** 30 Isabella St, Laconia NH 03246

**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 |
| --- | --- | --- | --- |
| | | | |
| | | | |
| | | | |

**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.)

Our property was "disproportionately assessed" as our attic was recorded as finish which it is not. A portion of the attic that was counted is also only accessible through a small crawl space. No portion of the attic is finished it's got exposed insulation and plywood floors.

**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# 411/114/48 Appeal Year Market Value $ 195,000

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).

| Map/Block/Lot | Property Address | Sale Price | Date of Sale | Assessment | Rent(s) |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**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:** 2-24-2025

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: ______________ ______________

______________ ______________

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.**