

**2024 ABATEMENT REQUEST – Staff Notes**

**Map 325 Block 220 Lot 2.002 – Lokken, Michael & Sheila, Trustees**

The property owner filed an abatement request on the 2,198 square foot condominium unit located at 1212 Union Avenue, Unit 2 in the Dock Four Condominium. This year-round complex of four townhouse units has direct water frontage on Paugus Bay, with a common beach area and four limited use easement boatslips (one for each unit). The unit has a total of 6 rooms, four bedrooms, 3 ½ bathrooms located on three levels. There is a three-stop elevator that serves this unit exclusively.

The taxpayer has recited the assessed values of two of the other units that do not have elevators as the source of their market value estimate. No other value evidence has been provided.

It is recommended that no abatement be granted, and that the assessed value of \$1,129,300 be sustained.

## 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

Date: 1/2/25

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: Michael & Sheila LOKKEN, LOKKEN Investment Trust  
Mailing Address: 5 Janes Dr. Littleton, MA 01460 Email address: LOKtalk@comcast.net  
Telephone No: (Cell): 978-479-2990 (Home): 978-479-2990

\*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): N/A

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: 325 Block: 220 Lot: 002 Tax Account. #: 12357  
2024 Assessed Valuation: \$ 1,129,300

Property Location:

1212 Union Ave, Unit 2 Laconia

#### 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
324/220/2070	1198 Union Ave	3-4 Slip	150,000

#### 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.)

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#### 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# 325/220/2003 Appeal Year Market Value \$ 999,900

Map/Block/Lot# 325/220/2001 Appeal Year Market Value \$ 1,028,000

#### **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>
	P/A				

#### **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: \_\_\_\_\_

X Mike Peltier  
(Signature)  
X Sheila Lake  
(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: \_\_\_\_\_

Property Location 1212 UNION AV #2  
Vision ID 106697

Account # 12357

Map ID 325/ 220/ 2/ 002/  
Bldg # 1

Bldg Name DOCK 4 SHORES CONDO  
Sec # 1 of 1 Card # 1 of 1

State Use 1020  
Print Date 02-28-2025 1:07:08 P

CURRENT OWNER			TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>																
LOKKEN INVESTMENT TRUST					1 All Public						Description		Code		Assessed																
											RESIDNTL		1020		1,095,800																
LOKKEN MICHAEL C & SHEILA S TR 5 JANES DR											RESIDNTL		1020		33,500																
															33,500																
LITTLETON MA 01460											SUPPLEMENTAL DATA																				
			Alt Prcl ID 12357		ZONE 2		ZONE 2 %		WARD		WARD 6																				
			OWNOCC N		REVIEW		ZONE 1 C		ZONE 1 % 100		Assoc Pid#																				
			GIS ID 325-220-2																												
											Total				1,129,300																
											1,129,300																				
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)																
LOKKEN INVESTMENT TRUST DOCK 4 SHORES LLC			3211 0729		12-05-2018		U		V		100,000		00		Year		Code		Assessed		Year		Code		Assessed						
			3138 0297		11-01-2017		U		V		0		99		2024		1020		1,095,800		2023		1020		949,700						
											Total				1,129,300		Total		981,200		Total		316,600								
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)					1,007,300											
															Appraised Xf (B) Value (Bldg)					88,500											
															Appraised Ob (B) Value (Bldg)					33,500											
															Appraised Land Value (Bldg)					0											
															Special Land Value					0											
															Total Appraised Parcel Value					1,129,300											
															Valuation Method					C											
															Total Appraised Parcel Value					1,129,300											
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						
2021-00102	04-05-2021	08	NEW CONDO		375,000		03-28-2022		100				TOWNHOUSE TO BE BUILT		12-20-2022		TB		B		03		MEAS & INSPC								
															03-28-2022		TB		B		07		INFO BY PLAN								
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		C			0	SF	0.00	1.00000	0	1.00	00	1.000								0.0000	0	0	0						
Total Card Land Units							0	AC	Parcel Total Land Area		0.00															Total Land Value	0				

Property Location 1212 UNION AV #  
Vision ID 106697

Account # 12357

Map ID 325/ 220/ 2/ 002  
Bldg

Bldg Name DOCK 4 SHORES CONDO  
Sec # 1 of 1 Card # 1 of

State Use 1020  
Print Date 02-28-2025 1:07:09 P

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description	
Style:	9H	CONDO DUPLEX				
Model	05	Res Condo				
Grade	06	Good				
Stories:	3					
Occupancy	1		CONDO DATA			
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	2270	C 234	Owne 0.
Interior Wall 2:	06	Cust Wd Panel			DOCK 4 SHORES	B 1 S 1
Interior Floor 1	12	Hardwood	Adjust Type	Code	Description	Factor
Interior Floor 2	14	Carpet	Condo Flr	W	WATERFRONT	120
Heat Fuel:	03	Gas	Condo Unit	END	END	100
Heat Type:	04	Forced Air-Duc	COST / MARKET VALUATION			
AC Type:	03	Central	Building Value New		1,007,323	
Ttl Bedrms:	04	4 Bedrooms				
Ttl Bathrms:	3	3 Full				
Ttl Half Bths:			Year Built		2022	
Xtra Fixtres	1		Effective Year Built		2024	
Total Rooms:	4		Depreciation Code		AV	
Bath Style:	6		Remodel Rating			
Kitchen Style:	02	Average	Year Remodeled			
	02	Average	Depreciation %		0	
			Functional Obsol		0	
			External Obsol		0	
			Trend Factor		1.000	
			Condition			
			Condition %			
			Percent Good		100	
			Cns Sect Rcnld		1,007,300	
			Dep % Ovr			
			Dep Ovr Comment			
			Misc Imp Ovr			
			Misc Imp Ovr Comment			
			Cost to Cure Ovr			
			Cost to Cure Ovr Comment			

