

2024 ABATEMENT REQUEST – Staff Notes

Map 271 Block 420 Lot 5.15 – Sifferlen, Brian & Patricia

The property owner filed an abatement request on the year-round residential condominium unit located at 39 A Freedom Lane, Unit 15 in the Fields Crossing Condominium. This complex of stand-alone and attached residential units is located in South Down/Long Bay, and has use rights to a shared amenities. The taxpayer's unit is a Townhouse unit comprised of 1,389 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1998, while most of the units in the complex were constructed in the mid to late 1980's.

The taxpayer has recited the assessed values of two other units that are located in Fields Crossing as the source of their market value estimate, including one that sold. These comparable properties are attached units. No other value evidence has been provided.

A review of recent sales in Fields Crossing indicates a range from \$450,000 to \$626,000 for attached units. This unit is one of the newer units in the complex, and the calculated depreciation appears to be understated relative to the other original units. A 5% functional deduction has been added to the subject depreciation calculation to bring it more in line with the other units.

It is recommended that abatement be granted to reduce the original assessed value of \$530,400 to \$498,900, resulting in an abatement of \$31,500 in assessed value.

Property Location 39 FREEDOM LN #A
Vision ID 6054 Account # 9946

Map ID 271/420/5/015/
Bldg # 1

Bldg Name
Sec # 1 of 1 Card # 1 of 1

State Use 1020
Print Date 01-03-2025 11:55:40

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION								
SIFFERLEN BRIAN & PATRICIA 46 WILSON RD NORTH ANDOV MA 01845				4 Rolling		2 Public Water		1 Paved		2 Light		RESIDNTL	Description	Code	Assessed		Assessed							
						3 Public Sewer																		
				SUPPLEMENTAL DATA								Total	530,400	530,400										
				Alt Prcl ID 23E 272 8-15 OWNOCN N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 271-420-5																				
				ZONE 2 ZONE 2 % WARD WARD 1 Assoc Pid#																				
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		VII		SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)									
SIFFERLEN BRIAN & PATRICIA CONNELLY ANDREW L & JENNIFER MORELLI RICHARD & KATHRYN FAESSLER EUGENE C & GEORGEANNA F BOURBEAU PHILIP J & JEANNINE P				3510 0849		06-03-2022		U		I		400,000		22	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
				3396 0721		03-12-2021		Q		I		326,000		04	2024	1020	530,400	2023	1020	454,000	2022	1020	423,500	
				2752 0614		01-31-2012		Q		I		157,000		00										
				1934 0130		08-20-2003		Q		I		185,000		00										
				1724 0625		02-04-2002		Q		I		154,000		00										
													Total		530,400	Total	454,000	Total	423,500					
				EXEMPTIONS										OTHER ASSESSMENTS										
Year	Code	Description		Amount		Code		Description		Number		Amount		Comm Int	This signature acknowledges a visit by a Data Collector or Assessor									
															APPRaised VALUE SUMMARY									
															Appraised Bldg. Value (Card) 529,100									
															Appraised Xf (B) Value (Bldg) 1,300									
															Appraised Ob (B) Value (Bldg) 0									
															Appraised Land Value (Bldg) 0									
															Special Land Value 0									
															Total Appraised Parcel Value 530,400									
															Valuation Method C									
															Total Appraised Parcel Value 530,400									
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					
401-97	11-20-1997	08	NEW CONDO		150,000	03-27-2001	100							02-10-2023	SH	A		25	REVIEWED					
														12-09-2022	PS	CY		03	MEAS & INSPC					
														10-06-2022	TB	S		02	MEASURED					
														10-06-2022	TB	S		02	MEASURED					
														07-15-2022	TB			30	EXTERIOR INSPECTION					
														08-03-2021	TB	S		30	EXTERIOR INSPECTION					
														07-06-2017	KRT	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		RS			0 SF	0.00	1.00000	5	1.00	00	1.000	5/16/25 SH A 25			0.0000		0	0				
Total Card Land Units						0	AC	Parcel Total Land Area 0.00						Total Land Value 0										

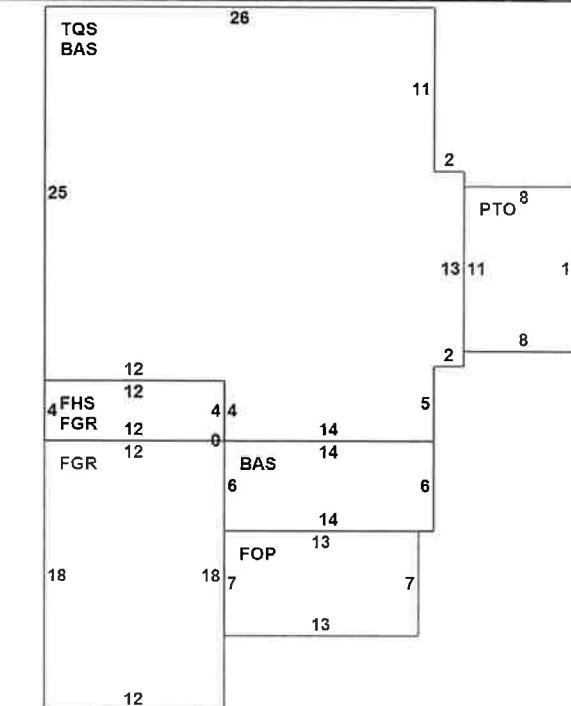
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	9H	CONDO DUPLEX			
Model:	05	Res Condo			
Grade:	04	Average +10			
Stories:	1.5	1 1/2 Stories			
Occupancy:	1		CONDO DATA		
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	104019	C 025
Interior Wall 2:					Owne 0.0
Interior Floor 1:	14	Carpet	FIELDS CROSSIN		
Interior Floor 2:	20	Woodlam/Vinylplank	B	1	S 1
Heat Fuel:	03	Gas	Adjust Type	Code	Description
Heat Type:	05	Hot Water			Factor%
AC Type:	02	Heat Pump	Condo Fir	A	Average
Ttl Bedrms:	02	2 Bedrooms	Condo Unit	E	100
Ttl Bathrms:	02	2 Full			100
Ttl Half Bths:	2		COST / MARKET VALUATION		
Xtra Fixtres:	1		Building Value New		
Total Rooms:	4				629,831
Bath Style:	02	Average	Year Built		
Kitchen Style:	02	Average			1998
			Effective Year Built		
					2008
			Depreciation Code		
					AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		
					16
			Functional Obsol		
					0
			External Obsol		
			Trend Factor		
					1.000
			Condition		
			Condition %		
			Percent Good		
					84
			Cns Sect Rcnld		
					529,100
			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
FPL	FIREPLACE	B	1	1500.00	2006		84		0.00	1,300

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	816	816	816	391.20	319,218
FGR	Garage, Finished	0	264	106	157.07	41,467
FHS	Half Story, Finished	24	48	24	195.60	9,389
FOP	Porch, Open, Finished	0	91	18	77.38	7,042
PTO	Patio	0	88	4	17.78	1,565
TQS	Three Quarter Story	549	732	549	293.40	214,768
Ttl Gross Liv / Lease Area		1,389	2,039	1,517		593,449



000003

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

DEC 26 2024

Date: DEC 19, 2024

ASSESSOR'S OFFICE
LACONIA, NH

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

Name: Brian + Patricia Sifferlen
Mailing Address: 46 Wilson RD NANDOVER MA 01845
Telephone No: (Cell): 60175387496 Email address: siffa46@comcast.net
(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: 271 Block: 420 Lot: 51015 Tax Account #: 9946

2024 Assessed Valuation: \$ 530.400

Property Location: 39A Freedom Ln

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.)

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# 201142015015 Appeal Year Market Value \$ 460,000.00

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>
271/419/5100	3 Liberty Run Ln	\$122,500	4/8/88	\$1463,100	
271/420/510023	77 Freedom Ln	\$450,000	9/23	\$455,700	

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: 12/19/24


(Signature)

(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: _____