

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.

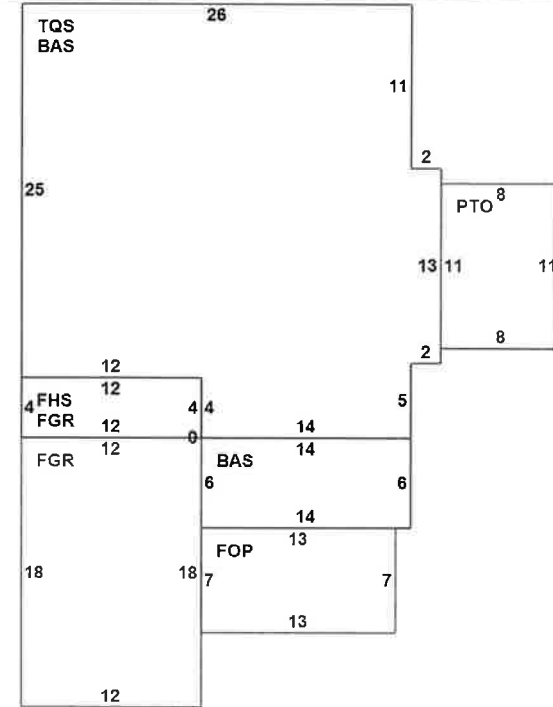
CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION										
SIFFERLEN BRIAN & PATRICIA 46 WILSON RD NORTH ANDOV MA 01845		4 Rolling	2 Public Water	1 Paved	2 Light	Description	Code	Assessed	Assessed											
			3 Public Sewer			RESIDNTL	1020	530,400	530,400											
		SUPPLEMENTAL DATA																		
		Alt Prcl ID 23E 272 8-15 OWNOCC N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 271-420-5				ZONE 2 ZONE 2 % WARD WARD 1 Assoc Pid#														
						Total				530,400	530,400									
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)												
SIFFERLEN BRIAN & PATRICIA		3510 0849	06-03-2022	U	I	400,000	22	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed				
CONNELLY ANDREW L & JENNIFER		3396 0721	03-12-2021	Q	I	326,000	04	2024	1020	530,400	2023	1020	454,000	2022	1020	423,500				
MORELLI RICHARD & KATHRYN		2752 0614	01-31-2012	Q	I	157,000	00													
FAESSLER EUGENE C & GEORGEANNA F		1934 0130	08-20-2003	Q	I	185,000	00													
BOURBEAU PHILIP J & JEANNINE P		1724 0625	02-04-2002	Q	I	154,000	00													
								Total		530,400	Total		454,000	Total		423,500				
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor												
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int												
Total			0.00																	
ASSESSING NEIGHBORHOOD																				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code																
0001		A		SD																
NOTES																				
FIELDS CROSSING #15 C MODEL CATH-C C-TILE HALL/KIT SLAB GREY IVG																				
func = market Adj																				
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				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	14	Carpet			
Interior Floor 2	20	Woodlam/Vinylplank			
Heat Fuel:	03	Gas			
Heat Type:	05	Hot Water			
AC Type:	02	Heat Pump			
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	104019	C 025	Owne	0.0
FIELDS CROSSIN		B 1	S 1	
Adjust Type	Code	Description	Factor%	
Condo Flr	A	Average	100	
Condo Unit	E	E	100	
COST / MARKET VALUATION				
Building Value New		629,831		
Year Built		1998		
Effective Year Built		2008		
Depreciation Code		AV		
Remodel Rating				
Year Remodeled				
Depreciation %		16		
Functional Obsol		0-5		
External Obsol		0		
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

ASSESSOR'S OFFICE
LACONIA, NHDate: Dec 19, 2024**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name: Brian + Patricia Sifferlen
 Mailing Address: 46 Wilson RD N Andover MA 01845 Email address: SiffA46@comcast.net
 Telephone No: (Cell): 6175387496 (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: 5/015 Tax Account. #: 99462024 Assessed Valuation: \$ 530,400Property 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# 201/420/51015 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>
271/419/51001	3 Liberty Run H7	\$122,500	4/88	\$463,100	
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

X [Signature]
(Signature)
X [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: _____
