2024 ABATEMENT REQUEST – Staff Notes

Map 264 Block 426 Lot 4.016 – DeRosa, Robert

The property owner filed an abatement request on the year-round residential condominium unit located at 54 B Eagle Drive, Unit 16 in the Birchwood 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 1,693 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1986.

The taxpayer has recited the assessed values of one other unit that are located in Birchwood as the source of their market value estimate, and that unit sold for significantly more than its assessed value ($592,500 in November 2024). Two other comparable properties are units located on Weirs Blvd in a distinctly different complex. No other value evidence has been provided.

A review of the description of the unit shows that the assessment assumes 2 full bathrooms where the record incorrectly reports 4 full bathrooms. Correcting this error reduces the assessed value.

It is recommended that abatement be granted to reduce the original assessed value of $720,300 to $691,900, resulting in an abatement of $28,400 in assessed value.

RECEIVED

JAN 14 2025

ASSESSOR'S OFFICE
LACONIA, NH

000005 √ RB

FOR MUNICIPALITY USE ONLY:
Town File No.: ________
Taxpayer Name: ________

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Robert DeRosa

Mailing Address: 26 Car Mar Ln Salem, NH

Telephone Nos.: (Home) ________ (Cell) 617-76[redacted]3-9520 (Email) ________

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States 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.

SECTION B. **Party's(ies') Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): ________

Mailing Address: ________

Telephone Nos.: (Home) ________ (Cell) ________ (Work) ________ (Email) ________

SECTION C. **Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

Town Parcel ID# | Street Address/Town | Description | Assessment

Acct # 7201

264/426/4/016 54B Eagle Drive Laconia, NH

2024 Assessment: $720,300

2023 Assessment: $448,400

FOR MUNICIPAL USE ONLY

Town File No. ______________

Taxpayer Name: ______________

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Robert DeRosa

Mailing Address: 26 Car Mar Ln Salem, NH

Telephone Nos.: (Home) ______ (Cell) 617-75 (Work) 3-8520 (Email) ______________

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States 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.

SECTION B. Party(ies) Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): ______________

Mailing Address: ______________

Telephone Nos.: (Home) ______ (Cell) ______ (Work) ______ (Email) ______________

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel and the assessment.

Town/Parcel ID# Street Address/Town Description Assessment

264/426/4/016 54B Eagle Drive Laconia, NH

2024 Assessment: $720,300

2023 Assessment: $148.400

SECTION D. **Other Property(ies)**

List other property(ies) 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(ies) is (are) disproportionately assessed.

Town Parcel ID#	Street Address/Town	Description	Assessment
266/366/1/029	84 Recreation Rd.	Garage	$25,000

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.

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):

1. physical data – incorrect description or measurement of property;
2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-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.)

1.1 The town assessment card says this unit has 4 full bathrooms. That is incorrect.

There is only one full bath, one half bath and one 3/4 bath. 3 bathrooms total.

SECTION D. Other Properties

List other property(ies) 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(ies) is (are) disproportionately assessed.

Town Parcel ID#	Street Address/Town	Description	Assessed
266/356/1/029	84 Recreation Rd.	Garage	$25,000

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.

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 categories that apply:

1. physical data – incorrect description or measurement of property;
2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-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 refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

1.1 The town assessment card says this unit has 4 full bathrooms. That is incorrect.
There is only one full bath, one half bath and one 3/4 bath. 3 bathrooms total.

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.

Town Parcel ID# 426/4/016 Appeal Year Market Value $509,200.

Town Parcel ID# ____________ Appeal Year Market Value $____________

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Close neighbor, comparable property assesment

SECTION G. **Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.
(Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
15 Gables Drive Laconia, NH		$592,500 11/21/2024		$509,200
257 Weirs Blvd Laconia, NH Unit 27		$470,000 5/10/2024		$385,900
257 Weirs Blvd Laconia, NH Unit 4		$455,000 7/25/2024		$377,300

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) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 1/7/25

(Signature)

Robert DeRosA
(Print Name)

(Signature)

(Print Name)

SECTION I. **Certification and Appearance by Representative (If Other Than Party(ies) Applying)**

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

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 sent to the Party(ies) applying.

Date: ____________________ ________________________ (Representative's Signature) ____________________ (Print Name)

SECTION J. **Disposition of Application* (For Use by Selectmen/Assessor)**

*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 ___________

Remarks:

____

____

____

____

____

Date: ____________________

________________________________ (Selectmen/Assessor Signature)

________________________________ (Selectmen/Assessor Signature)

________________________________ (Selectmen/Assessor Signature)

________________________________ (Selectmen/Assessor Signature)

Property Location 54 EAGLE DR #B | Map ID 264/ 426/ 4/ 016/ | Bldg Name | State Use 1020
Vision ID 6264 | Account # 7201 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 02-06-2025 11:37:42

CURRENT OWNER

DEROSA FAMILY REV TRUST
DEROSA ROBERT J JR & ELLEN M T
26 CARMAR LN

SALEM NH 03079

TOPO	UTILITIES	STRT / ROAD	LOCATION
1 Level	1 All Public	1 Paved	2 Light

SUPPLEMENTAL DATA

Alt Prcl ID 23E 275 8R
OWNOCC N

REVIEW
ZONE 1 RS
ZONE 1 % 100

GIS ID 264-426-4

ZONE 2
ZONE 2 %
WARD WARD 1

Assoc Pid#

CURRENT ASSESSMENT

Description	Code	Assessed	Assessed
RESIDNTL	1020	720,300	720,300
Total		720,300	720,300

691,900

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
DEROSA FAMILY REV TRUST	3561	0765	04-14-2023	U	I	0	38
DEROSA ROBERT J & ELLEN M	3509	0556	05-27-2022	U	I	0	38
DEROSA ROBERT J & ELLEN M &	2899	0651	02-11-2014	U	I	0	38
DEROSA ROBERT J & ELLEN M	0909	0570	07-24-1985	U	I	0	
BIRCH RIDGE REALTY TRUST	0899	0176	04-18-1985			0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2024	1020	720,300	2023	1020	448,400	2022	1020	478,800
	Total	720,300		Total	448,400		Total	478,800

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)	719,100
Appraised Xf (B) Value (Bldg)	1,200
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	720,300
Valuation Method	C
Total Appraised Parcel Value	720,300

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		A		SD

NOTES

BIRCHWOOD #16B
DUPLEX UNIT
SLAB BROWN IA

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2023-00035	02-14-2023	05	R-RENOVATE	120,000		100		BATHROOM FIXTURE SWAP,

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
04-23-2024	PS	B		01	LEFT NOTICE
03-28-2023	PS	B		15	PERMIT VISIT
10-27-2022	PS	CY		02	MEASURED
07-21-2017	KRT	CY		02	MEASURED
11-11-2008	CM			02	MEASURED
02-15-2002	TS			03	MEAS & INSPC
08-23-1989	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	RS			0	SF	0.00	1.00000	5	1.00	00	1.000	5/16/25 SH 25	0.0000	0	0

Total Card Land Units 0 AC | Parcel Total Land Area 0.00 | Total Land Value 0

Property Location	54 EAGLE DR #B	Map ID	264/ 426/ 4/ 016/	Bldg Name	State Use 1020
Vision ID 6264	Account # 7201	Bldg # 1	Sec # 1 of 1	Card # 1 of 1	Print Date 02-06-2025 11:37:42

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	9H	CONDO DUPLEX
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	12	Hardwood
Interior Floor 2	14	Carpet
Heat Fuel:	04	Electric
Heat Type:	07	Electr Basebrd
AC Type:	02	Heat Pump
Ttl Bedrms:	02	2 Bedrooms
Ttl Bathrms:	~~4~~ 2	4 Full
Ttl Half Bths:	1	
Xtra Fixtres		
Total Rooms:	6	4 Rooms
Bath Style:	02	Average
Kitchen Style:	02	Average

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

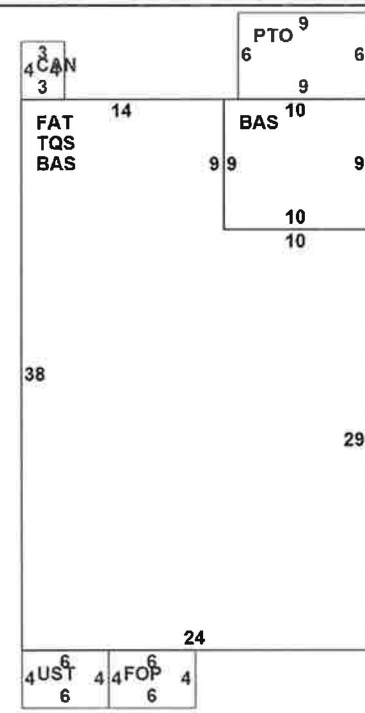
CONDO DATA

Parcel Id	104267	C	007	Owne	0.0		
	BIRCHWOOD	B	1	S	1		

Adjust Type	Code	Description	Factor%
Condo Flr	G	Good	105
Condo Unit	E	E	100

COST / MARKET VALUATION

Building Value New	866,429
Year Built	1986
Effective Year Built	2007
Depreciation Code	GD
Remodel Rating	
Year Remodeled	
Depreciation %	17
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	83
Cns Sect Rcnld	719,100
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	1999		83.00		0	1,200

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	912	912	912	460.81	420,259
CAN	Canopy	0	12	1	38.40	461
FAT	Attic, Finished	164	822	164	91.94	75,573
FOP	Porch, Open, Finished	0	24	5	96.00	2,304
PTO	Patio	0	54	3	25.60	1,382
TQS	Three Quarter Story	617	822	617	345.89	284,320
UST	Utility, Storage, Unfinished	0	24	6	115.20	2,765
	Ttl Gross Liv / Lease Area	1,693	2,670	1,708		787,064