

2018 ABATEMENT REQUEST – Staff Notes

Map 321 Block 452 Lot 11.5–David H. and Judy S. Bastian

Mr. & Mrs. Bastian filed an abatement request on property located at 119 Hickory Stick Lane. The property was assessed for \$387,800 for 2018. The property is a single-family home having an effective area of 2,801 sf, and living area of 2,156 sf.

The property was last visited in January 2018 and the building was inspected as part of the sale verification process.

Provided with the abatement application was a copy of sales of similar style, and reference to the recent purchase of their property for \$337,900 on 12/18/2017.

In addition to the recent sale of the subject property, there were two other very similar properties that sold on the same street with very similar attributes:

	Sale Date	Style	Age	*Size	Cond	Sale Price	Assessment
Subject	4/30/2018	Contemp.	2006	2156	AVG	\$337,900	\$387,800
117 Hickory Stick Lane	7/10/2018	Contemp.	2006	2249	AVG	\$352,000	\$397,100
103 Hickory Stick Lane	12/18/2017	Contemp.	2007	2249	AVG	\$356,000	\$398,700

While other examples can be found in the Country Club Shores subdivision, they represent properties that are much closer to Lake Opechee, and have much better views.

It appears that the grade (representing the quality of construction of the property) is slightly overstated. After changing the grade for the subject property to Average +20 from Good, the resultant value is \$350,900. While not perfectly matched to the selling price, this value appears to be much more representative of the value of the property.

RECEIVED

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JAN 08 2019

ASSESSOR'S OFFICE
LACONIA, NH

2018 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: 1-4-19

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

Name: EDWARD F & GLORIA I. BLANCATO

Mailing Address: 103 HICKORY STICK LA, LACONIA NH 03246

Telephone No: (Work): _____ (Home): 503-728-8900

*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.

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): _____ (Home): _____

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

For the property on which the abatement is sought, please fill in the following:

Map: 321 Block: 452 Lot: 11

Assessed Valuation: \$ 398,700 Tax Account. #: 10798

Property Location: 103 HICKORY STICK LA, 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.

01/21/19

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.)

ASSESSMENT IS DISPROPORTIONATE TO MARKET VALUE.
ATTACHED PURCHASE & SALE AGREEMENT, DATED 3/22/18
SHOWS MARKET VALUE OF \$356,000.

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# 321 / 452 / 11 Appeal Year Market Value \$ 356,000

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).

<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>

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: 1-4-19

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: _____

Property Location: 119 HICKORY STICK LN
 Vision ID: 102107

Account # 10802

MAP ID: 321/ 452/ 11/ 5/

Bldg #: 1 of 1

Bldg Name:

Sec #: 1 of 1 Card 1 of 1

State Use: 1010

Print Date: 04/12/2019 15:54

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION	
BASTIAN DAVID H & JUDY S		3	Public Sewer			Description	Code	Appraised Value	Assessed Value		
119 HICKORY STICK LN		2	Public Water			RESIDENTL	1010	302,900	302,900		
LACONIA, NH 03246 Additional Owners:						RES LAND	1010	48,000	48,000		
SUPPLEMENTAL DATA						Total				350,900	350,900
Other ID: OWNOCC: N		ZONE 2 ZONE 2 % WARD WARD 6		ASSOC PID#							
ZONE 1 RS ZONE 1 % 100 GIS ID: 321-452-11											

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	w/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)								
BASTIAN DAVID H & JUDY S		3146/0644	12/18/2017	Q	I	337,900	01	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
CUMMINGS STEPHEN M & SHERRY M		2390/763	03/22/2007	Q	I	389,930	01	2018	1010	339,800	2017	1010	321,600	2016	1010	296,600
COUNTRY CLUB SHORES ON LAKE OPECHEE LL		1963/470	10/20/2003	U	V	495,000	1N	2018	1010	48,000	2017	1010	48,000	2016	1010	41,600
Total:										387,800			369,600			338,200

EXEMPTIONS			OTHER ASSESSMENTS					
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.
2019	C201	VETLAN 1	500.00					
Total:			500.00					

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
NBHD/SUB	NBHD Name	Street Index Name	Tracing	Batch
0001/A		A		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	298,600
Appraised XF (B) Value (Bldg)	4,300
Appraised OB (L) Value (Bldg)	0
Appraised Land Value (Bldg)	48,000
Special Land Value	0
Total Appraised Parcel Value	350,900
Valuation Method:	C
Adjustment:	0
Net Total Appraised Parcel Value	350,900

NOTES									
LOT 5 COUNTRY CLUB SHORES									

BUILDING PERMIT RECORD								VISIT/ CHANGE HISTORY							
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result	
328-05	06/23/2005	07	NEW HOME	0	04/06/2006	100	02/20/2007	CO ISSUE	01/25/2018	S		BD	14	INSPECTED	
									07/26/2017			DD	20	CHG FM OTHER	
									09/15/2015	CY		DD	11	ENTRY DENIED	
									07/20/2010			PM	33	RES FIELD REVIEW	
									05/21/2007			DD	03	MEAS & INSPC	

LAND LINE VALUATION SECTION																				
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj	Adj. Unit Price	Land Value	
																Spec Use	Spec Calc	Fact		
1	1010	SINGLE FAM MDL-01	RS				3,619	SF	8.84	1.0000	5	1.0000	1.00	70	1.50			1.00	13.26	48,000
Total Card Land Units:							0.08	AC	Parcel Total Land Area: 0.08 AC							Total Land Value:			48,000	

Property Location: 119 HICKORY STICK LN
 Vision ID: 102107 Account # 10802

MAP ID: 321/ 452/ 11/ 5/
 Bldg #: 1 of 1

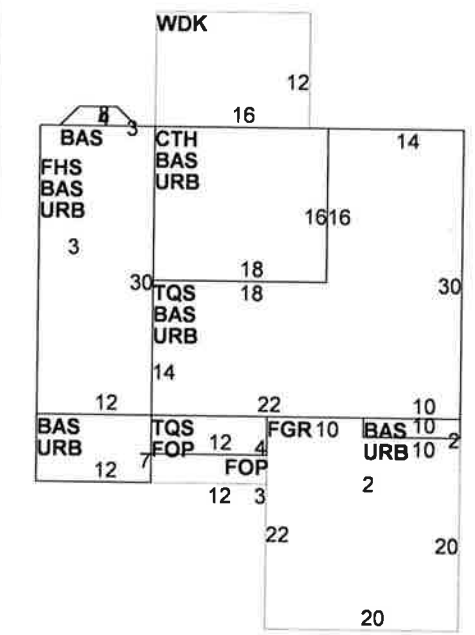
Bldg Name:
 Sec #: 1 of 1 Card 1 of 1

State Use: 1010
 Print Date: 04/12/2019 15:54

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	07		Modern/Contemp				
Model	01		Residential				
Grade	05		Average +20				
Stories	1.5						
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							
Interior Flr 1	12		Hardwood				
Interior Flr 2	20		Wood Laminate				
Heat Fuel	03		Gas				
Heat Type	04		Forced Air-Duc				
AC Type	03		Central				
Total Bedrooms	04		4 Bedrooms				
Total Bthrms	2						
Total Half Baths	1						
Total Xtra Fixtrs	2						
Total Rooms	7						
Bath Style	03		Modern				
Kitchen Style	03		Good				

MIXED USE		
Code	Description	Percentage
1010	SINGLE FAM MDL-01	100

COST/MARKET VALUATION	
Adj. Base Rate:	111.46
Net Other Adj:	312,188
Replace Cost	19,554.00
AYB	331,742
EYB	2007
Dep Code	2008
Remodel Rating	AV
Year Remodeled	
Dep %	10
Functional Obslnc	0
External Obslnc	0
Cost Trend Factor	1
Condition	
% Complete	
Overall % Cond	90
Apprais Val	298,600
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	



OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)												
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value
JTUB	JET TUB			B	1	3,400.00	2008		1		100	3,100
FPL	FIREPLACE			B	1	1,300.00	2008		1		100	1,200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,436	1,436	1,436	111.46	160,051
CTH	Cathedral Ceiling	0	288	14	5.42	1,560
FGR	Garage, Finished	0	420	168	44.58	18,725
FHS	Half Story, Finished	180	360	180	55.73	20,062
FOP	Porch, Open, Finished	0	84	17	22.56	1,895
TQS	Three Quarter Story	540	720	540	83.59	60,186
URB	Basement, Unfinished, Raised	0	1,424	427	33.42	47,592
WDK	Deck, Wood	0	192	19	11.03	2,118
Ttl. Gross Liv/Lease Area:		2,156	4,924	2,801		331,742

