

CITY OF LACONIA

BOARD OF ASSESSORS

Thursday, May 22, 2025 - 5:30 PM

City Hall - Conference Room 200B -

1. CALL TO ORDER
2. RECORDING SECRETARY
3. SALUTE TO THE FLAG
4. ROLL CALL
5. STAFF IN ATTENDANCE
6. ACCEPTANCE OF MINUTES OF PREVIOUS MEETING
7. PUBLIC HEARINGS
8. OLD BUSINESS
9. NEW BUSINESS

9.I. Derosa Family Rev. Trust, 264-426-4.016

Documents:

[2024 DEROSA.PDF](#)

9.II. Padula Mark A 2022 Trust, 278-248-2

Documents:

[2024 PADULA.PDF](#)

9.III. Tenander, Charles J, 234-456-11.008

Documents:

[2024 TENANDER.PDF](#)

9.IV. Sifferlen, Brian & Patricia, 271-420-5.015

Documents:

[2024 SIFFERLEN.PDF](#)

9.V. Gillis, Toni Jane Trust Of 2005, 264-410-6.011

Documents:

[2024 GILLIS.PDF](#)

9.VI. Mullin, Cheri L. & Garside James J., 283-23-2.024

Documents:

[2024 MULLIN.PDF](#)

9.VII. Lokken Investment Trust, 325-220-2.002

Documents:

[2024 LOKKEN CONDO.PDF](#)

9.VIII. Lokken Investment Trust, 324-220-3.070

Documents:

[2024 LOKKEN BS.PDF](#)

9.IX. Everett Scott A Living Trust, 322-168-4.2 Current Use

Documents:

[290 NORTH.PDF](#)

10. NON-PUBLIC SESSION

11. OTHER

11.I. Current Use Application

11.II. Current Use Warrants

11.III. Timber Warrants

11.IV. Abatement Slips

11.V. Tax Warrant

12. ADJOURNMENT

This meeting facility is ADA accessible. Any Person with a disability who wishes to attend this public meeting and needs additional accommodations, please contact Katie Gargano, meeting ADA coordinator, at City Hall by calling (603) 527-1265 at least 72 hours in advance so that the City can make any necessary arrangements.

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^v
B

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 ~~2222~~ 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.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
264/426/4/016	54B Eagle Drive Laconia, NH		
2024 Assessment: \$720,300			
2023 Assessment: \$448,400			

Acct #
7201

FORM NO. 10 (REV. 12/2018)
 Name: _____
 Address: _____
 Telephone: _____

TOWN OF SALISBURY, VERMONT

SECTION A. Property Address (Owner/Assessor)

Name: Robert DeRosa
 Mailing Address: 28 Car Mart Ln Salem, NH
 Telephone No. (Home): _____ (Cell): 603-882-3775 (Work): 603-882-3775

Note: If an abatement is granted and taxes have been paid, a refund on the abatement shall be paid in accordance with RSA 861:26. Any interest paid to the applicant must be reported to the municipality to the United States Internal Revenue Service in accordance with federal law. Prior to the payment of an abatement, the applicant shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall not be held liable for federal tax identification information as a individual, but exempt from a public information request under RSA 91-A.

SECTION B. (Party/Party) If present, provide the other than party (Apply also Complete Section A)

Name: _____
 Mailing Address: _____
 Telephone No. (Home): _____ (Cell): _____ (Work): _____

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

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

Lot/Map No.	Address/Town	Assessment
	28 Car Mart Ln Salem, NH	2023 Assessment: \$148,400
		2024 Assessment: \$220,300

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.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
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.

Let other property (ies) in the municipality owned in the same municipality or in other municipalities for the other property (ies) have not been sought. The municipality's other real property estate must be considered in determining whether the special property (ies) is (are) being proportionately assessed.

Town Parcel ID: 266138861029 84 Recreation Rd. Garage \$25,000

SECTION 6: Reasons for Abatement Application

RSA 236a provides that an abatement may be granted for "good cause, namely: (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 filled for either basis of proposing an abatement. The taxpayer has the burden to prove good cause for an abatement.

1. In claiming disproportionate assessment, state with specificity all the reasons supporting your application. Assessment such as "over to high," "disproportionately assessed," or "assessment exceeds market value" are insufficient. Generally, specificity requires a taxpayer to present evidence on the following call this form apply:

- 1. physical damage - physical destruction 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 appraisal of such value;
- 3. level of assessment - the property's assessment is disproportionate to comparing the property's market value and the town-wide level of assessment.

2. If you have an apartment or other documentation, please submit it with this application.

3. If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as reported to the town and if you are seeking relief, one or more other public resources.

Alameda City of Berkeley 434.879.1478

(and additional sheets if needed)

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

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)

Year Began	Assessed	Year Began
1980	1980	1980

Close neighbor, comparable property assessment

SECTION 2. Close Neighbor Assessment Procedure

For the purposes of this section, a unit is a separate unit of real property...

Year Began	Assessed	Year Began
1980	1980	1980
1985	1985	1985
1990	1990	1990

SECTION 3. Contribution by Property Applicant

When a unit is assessed under this section, the applicant shall contribute...

Signature: _____

Date: _____

Address: _____

City: _____

State: _____

Zip: _____

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)

CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
DEROSA FAMILY REV TRUST			1 Level	1 All Public	1 Paved	2 Light	Description	Code	Assessed	Assessed	1501
DEROSA ROBERT J JR & ELLEN M T 26 CARMAR LN							RESIDNTL	1020	720,300	720,300	
SALEM NH 03079			SUPPLEMENTAL DATA								LACONIA, NH
			Alt Prcl ID 23E 275 8R OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1						VISION
			REVIEW ZONE 1 RS ZONE 1 % 100		Assoc Pid#						
			GIS ID 264-426-4				Total 720,300 720,300				

691,900

RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)					
DEROSA FAMILY REV TRUST				3561 0765	04-14-2023	U	I	0	38	Year	Code	Assessed	Year	Code	Assessed
DEROSA ROBERT J & ELLEN M				3509 0556	05-27-2022	U	I	0	38	2024	1020	720,300	2023	1020	448,400
DEROSA ROBERT J & ELLEN M &				2899 0651	02-11-2014	U	I	0	38				2022	1020	478,800
DEROSA ROBERT J & ELLEN M				0909 0570	07-24-1985	U	I	0							
BIRCH RIDGE REALTY TRUST				0899 0176	04-18-1985			0							
								0		Total 720,300		Total 448,400		Total 478,800	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

This signature acknowledges a visit by a Data Collector or Assessor

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

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

NOTES									
BIRCHWOOD #16B DUPLEX UNIT SLAB BROWN IA									

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
2023-00035	02-14-2023	05	R-RENOVATE	120,000		100		BATHROOM FIXTURE SWAP,		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

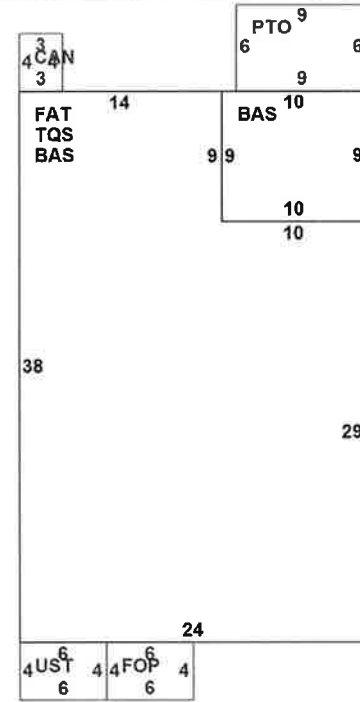
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1020	CONDO MDL-0	RS			0 SF	0.00	1.00000	5	1.00	00	1.000	5/16/25 SH 25	0.0000	0	0	
Total Card Land Units						0 AC	Parcel Total Land Area						0.00	Total Land Value			0

CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

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	4 Full
Ttl Half Bths:	1	
Xtra Fixtres		
Total Rooms:	6	4 Rooms
Bath Style:	02	Average
Kitchen Style:	02	Average

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 Rcndd		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 Bilt	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



2024 ABATEMENT REQUEST – Staff Notes

Map 278 Block 248 Lot 2 – Padula, Mark, Trustee

The property owner filed an abatement request on very small 610 square foot lot that has 50 feet of direct water frontage on Paugus Bay.

The concerns expressed by the taxpayer are related to the size of the lot and its inability to support a structure. There are docks constructed on the site that allow for boating access to the lake. This is a valuable attribute of the property.

All of the property in the area that have water access rights are now assessed in a manner that is consistent and proportional.

There is an unsupported market value estimate of \$70,000 provided by the taxpayer.

It is recommended that no abatement be granted, and that the assessed value of \$127,100 be sustained.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT					
PADULA MARK A 2022 TRUST/TRUST		4 Rolling	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	1501 LACONIA, NH	
193 NH RTE 106						RES LAND	1303	122,700	122,700		
GILMANTON NH 03237						RESIDENTL	1303	4,400	4,400	VISION	
SUPPLEMENTAL DATA											
Alt Prcl ID 62 248 2 OWNOCC N					ZONE 2 ZONE 2 % WARD WARD 6						
REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 278-248-2					Assoc Pid#						
								Total	127,100	127,100	

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)										
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed			
PADULA MARK A 2022 TRUST/TRUSTEE	3552 0079	01-31-2023	U	V	0	38											
PADULA MARK A	2504 0667	06-27-2008	U	V	70,000	38	2024	1303	122,700	2023	1303	57,900	2022	1303	52,100		
PAQUETTE J NORMAND	1799 0135	10-08-2002	U	V	279,000	1		1303	4,400		1303	500		1303	500		
OH BOY LIVING TRUST	1752 0782	05-13-2002	U	V	4,000	1F											
DONALDSON HARVEY CHARLES &	0850 0128	07-26-1983	U	V	0												
								Total	127,100	Total	58,400	Total	52,600				

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

NOTES		APPRAISED VALUE SUMMARY	
WATERFRONT REMOVABLE DOCK 80 SF/NV AREA & FRONTAGE PER TAXMAPS		Appraised Bldg. Value (Card)	0
		Appraised Xf (B) Value (Bldg)	0
		Appraised Ob (B) Value (Bldg)	4,400
		Appraised Land Value (Bldg)	122,700
		Special Land Value	0
		Total Appraised Parcel Value	127,100
		Valuation Method	C
		Total Appraised Parcel Value	127,100

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
										01-18-2024	PS	CY		02	MEASURED
										05-23-2014	DD			25	REVIEWED
										10-06-2010	PP			41	HEARING CHANGE DATA
										07-19-2010	RK			33	RES FIELD REVIEW
										07-09-2009	DD			29	DRIVE BY REVIEW
										07-31-2003	TS			03	MEAS & INSPC
										08-04-1994	FW			18	CHG @ HEARIN

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1303	VACANT WTRF	CR			610 SF	40.23	1.00000	5	0.50	PB3	10.000	SIZE		1.0000	122,700	
1	1303	VACANT WTRF	CR			50 FF	0.00	1.00000	0	1.00	PB3	10.000		0.0000	0	0	
Total Card Land Units						0.01 AC	Parcel Total Land Area						0.01	Total Land Value			122,700

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	94	Outbuildings			
Model	00	Vacant			
Grade:					
Stories:					
Occupancy					
Exterior Wall 1					
Exterior Wall 2					
Roof Structure:					
Roof Cover					
Interior Wall 1					
Interior Wall 2					
Interior Flr 1					
Interior Flr 2					
Heat Fuel					
Heat Type:					
AC Type:					
Total Bedrooms					
Total Bthrms:					
Total Half Baths					
Total Xtra Fixtrs					
Total Rooms:					
Bath Style:					
Kitchen Style:					
CONDO DATA					
Parcel Id		C	Owne	0.0	
			B	S	
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					
COST / MARKET VALUATION					
Building Value New				0	
Year Built				0	
Effective Year Built				0	
Depreciation Code					
Remodel Rating					
Year Remodeled					
Depreciation %					
Functional Obsol				0	
External Obsol				0	
Trend Factor				1.000	
Condition					
Condition %				0	
Percent Good					
RCNLD				0	
Dep % Ovr					
Dep Ovr Comment					
Misc Imp Ovr					
Misc Imp Ovr Comment					
Cost to Cure Ovr					
Cost to Cure Ovr Comment					

No Sketch

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
WDK	WOOD DECK	L	189	17.00	1970	A	50		0.00	1,600
DCK1	DOCKS-RES	L	140	35.00		A	50		0.00	2,500
PAT1	PATIO-AVG	L	101	6.00		A	50		0.00	300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
Ttl Gross Liv / Lease Area		0	0	0		0



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

JAN 21 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 1/13/25

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

Name: Mark A Padula

Mailing Address: 193 State Rt 106 Gilmanton Email address: MarkP922@hotmail.com
Telephone No: (Cell): 603-765-4373 (Home): SAME

*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: 278 Block: 248 Lot: 2/ Tax Account #: 1614

2024 Assessed Valuation: \$ ~~122,700~~ 127,100

Property Location: 42 Weirs Blvd Laconia NH

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.)

Please note when Mrs. Daignault worked for the city she assisted me in lowering this tax bill. This lot is .01 of acre. Also this lot is unbuildable AS I went thro the ZBA in 2008 to attempt to build a shed and was denied due to lot being too small to meet set back. The size of this lot is 50 ft wide by 35 ft deep thats a measly 1725 sq. ft !!!

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# 278/248/21 Appeal Year Market Value \$ My estimate 70,000
 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).

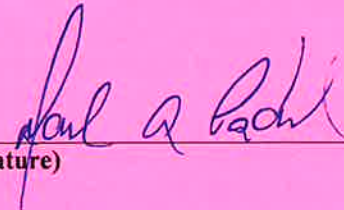
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

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: 1/13/25

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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- 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: _____

FILING DEADLINE FOR 2024
LOCAL APPEAL: MARCH 1, 2025
BOARD OF TAX & LAND APPEALS/
SUPERIOR COURT: ON OR BEFORE
SEPTEMBER 1, 2025

CITY OF LACONIA
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION
TAX YEAR 2024

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal **either** at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. **No earlier than:** a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. **No later than** September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**

2024 ABATEMENT REQUEST – Staff Notes

Map 234 Block 456 Lot 11.008 – Tenander, Charles

The property owner filed an abatement request on the year-round residential condominium unit located at 63 Evergreens Drive, Unit 8 in the Evergreen Condominium. This complex of attached residential townhouse units. The taxpayer's unit is comprised of 1,098 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1988.

The taxpayer has recited the assessed values of three other units that are located in Evergreen as the source of their market value estimate, and those units sold in a range of \$320,000 to \$365,000 in 2022 and 2023. There are a series of photos and description of the unit that show the unit as being in mostly original condition with few if any upgrades or renovations. No other value evidence has been provided.

A review of the description of the unit shows that the assessment states the quality of construction rating is better than average, when it appears to better match the average grade description. Correcting this error reduces the assessed value.

It is recommended that abatement be granted to reduce the original assessed value of \$324,400 to \$295,200, resulting in an abatement of \$29,200 in assessed value.

#D
800018 ✓
B

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

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: Feb 27, 2025

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

Name: Charles Tenander

Mailing Address: 63 Evergreens Drive #8, Laconia NH Email address: ctenander@yahoo.com

Telephone No: (Cell): 603-387-9136 (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: 234 Block: 456 Lot: 11/008 Tax Account #: 9270

2024 Assessed Valuation: \$ 306,000 324,400

(2023)

Property Location:

63 Evergreens Dr 8

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.)

See Attached

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# 234/456/11/008 Appeal Year Market Value \$ 216,000

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>
234/456/11/025	41 Evergreens Dr #7.	\$333,000	06/09/2022	\$320,800	
234/456/11/005.	63 Evergreens Drive #5.	\$365,000	07/01/2022	\$333,800	
234/456/11/013	53 Evergreens Dr #4	\$320,000	10/02/2023	\$317,600	

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: 2-27-2025

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: _____

63 Evergreens Dr #8 Abatement Application Attachment

The assessment is disproportionate to the market value based on comparable sales of similar units in the Evergreens condo development. Comparable sales of townhouse condos on Evergreens Dr from 2023 & 2024 are skewed because the condos that were sold had considerable updates, including: new flooring, updated kitchen and baths, new windows, mini-split heating / cooling, new interior solid core doors, interior trim and paint. For 2023 the comparable's include: 41 Evergreens Dr #7 and 63 Evergreens Dr #7. For 2024 the comparable's include 53 Evergreens Dr #4. Since all these comparable's were recently updated the assessment for 63 Evergreens Dr #8 is disproportionate because there have been no updates since it was built in the late 1980's. Photo's below.







CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
TENANDER CHARLES JOHN		4 Rolling	1 All Public	1 Paved	2 Light	Description	Code	Assessed	Assessed	1501 LACONIA, NH
63 EVERGREENS DR #8						RESIDNTL	1020	321,600	321,600	
LACONIA NH 03246		SUPPLEMENTAL DATA				RESIDNTL	1020	2,800	2,800	VISION
		Alt Prcl ID 79C 248 1 8 OWNOCC N	ZONE 2 ZONE 2 % WARD WARD 6							
		REVIEW ZONE 1 CR ZONE 1 % 100								
		GIS ID 234-456-11	Assoc Pid#							
						Total		324,400	324,400	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
TENANDER CHARLES JOHN	3001 0947	11-05-2015	Q	I	96,400	00									
MARLEY THOMAS O & MARLEY FRANK J J	P200 0	10-28-2009	U	I	0	38	2024	1020	321,600	2023	1020	303,200	2022	1020	244,200
MARLEY FRANK J ESTATE OF	1960 0847	10-14-2003	Q	I	157,000	01		1020	2,800		1020	2,800		1020	2,500
CITY BAY REALTY LLC	1893 0318	05-30-2003	U	I	955,000	1									
670 LLC	1846 0663	02-13-2003	U	I	1,900,000	1									
						Total		324,400	Total		306,000	Total		246,700	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	320,400
Appraised Xf (B) Value (Bldg)	1,200
Appraised Ob (B) Value (Bldg)	2,800
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	324,400
Valuation Method	C
Total Appraised Parcel Value	324,400

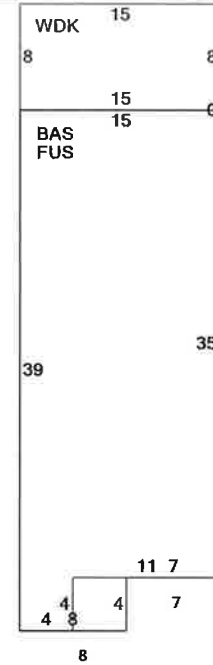
NOTES
 EVERGREENS #8
 GREY IG
 END UNIT

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
12-14-2023	PS	CY		02	MEASURED
06-06-2016	DD			25	REVIEWED
07-29-2004	VI			02	MEASURED
07-29-2004	VI			01	LEFT NOTICE
01-20-2004	TS			14	INSPECTED
06-26-2002	TS			03	MEAS & INSPC
07-23-1990	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	CR			0 SF	0.00	1.00000	5	1.00	00	1.000	5116125 STA 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:	55	Condo Trnhs			
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	14	Carpet			
Interior Floor 2					
Heat Fuel:	04	Electric			
Heat Type:	07	Electr Basebrd			
AC Type:	04	Unit/AC			
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	104012	C 020
					Owne 0.0
			EVERGREEN		B 1 S 2
			Adjust Type	Code	Description
			Condo Flr	A	Average
			Condo Unit	E	E
			COST / MARKET VALUATION		
			Building Value New	405,507	
			Year Built	1988	
			Effective Year Built	2003	
			Depreciation Code	AV	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	21	
			Functional Obsol	0	
			External Obsol	0	
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	79	
			Cns Sect Rcnd	320,400	
			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 Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FGR1	GARAGE-AVE	L	225	25.00	1988	A	50		0.00	2,800
FPL	FIREPLACE	B	1	1500.00	2000		79		0.00	1,200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	541	541	541	340.35	184,129
FUS	Upper Story, Finished	557	557	557	340.35	189,574
WDK	Deck, Wood	0	120	12	34.03	4,084
Ttl Gross Liv / Lease Area		1,098	1,218	1,110		377,787



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				
SIFFERLEN BRIAN & PATRICIA 46 WILSON RD NORTH ANDOV MA 01845		4 Rolling	2 Public Water	1 Paved	2 Light	RESIDNTL	1020	530,400	530,400	1501 LACONIA, NH
			3 Public Sewer							
		SUPPLEMENTAL DATA								
		Alt Prcl ID 23E 272 8-15 OWNOCC N	ZONE 2 ZONE 2 % WARD WARD 1						458,900	VISION
		REVIEW ZONE 1 RS ZONE 1 % 100								
		GIS ID 271-420-5	Assoc Pid#		Total		530,400	530,400		

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
SIFFERLEN BRIAN & PATRICIA	3510 0849	06-03-2022	U	I	400,000	22										
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			
Year	Code	Description	Amount	Code	Description	Number	Amount
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

This signature acknowledges a visit by a Data Collector or Assessor

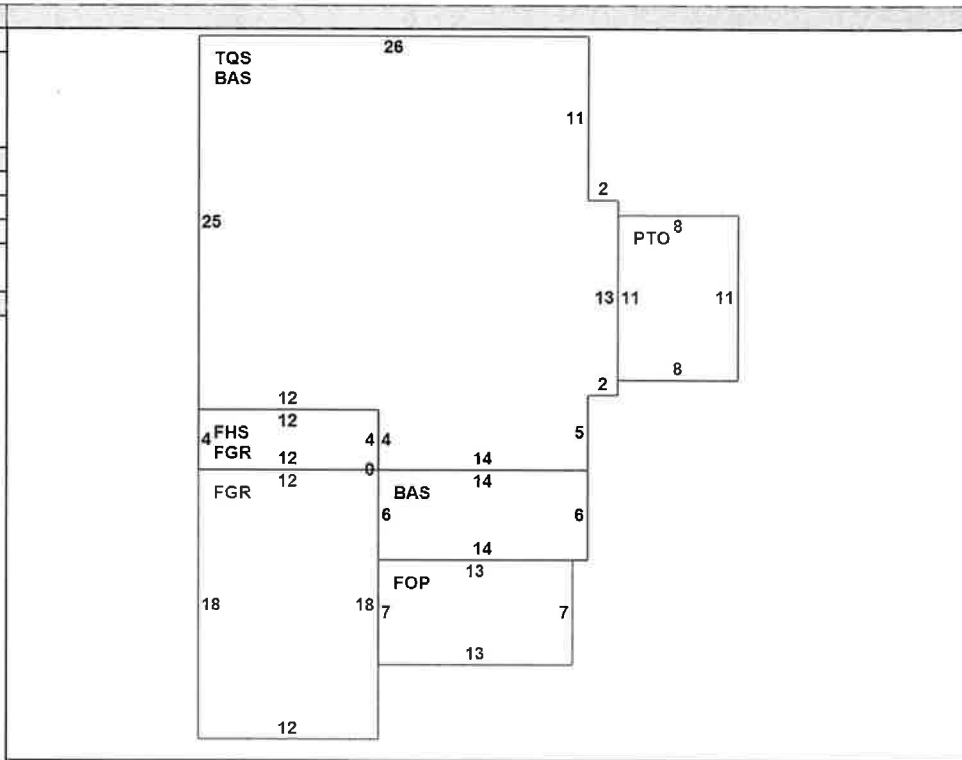
APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	529,100
Appraised Xf (B) Value (Bldg)	1,300
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	530,400
Valuation Method	C
Total Appraised Parcel Value	530,400

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
401-97	11-20-1997	08	NEW CONDO	150,000	03-27-2001	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
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	S		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 Fir	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



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, NH

Dates: 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. #: 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# 2011420/51015 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>
271/419/5100	3 Liberty Run #17	\$22,500	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: _____

2024 ABATEMENT REQUEST – Staff Notes

Map 264 Block 410 Lot 6.011 – Gillis, Toni Jane & Richard C., Trustees

The property owner filed an abatement request on the year-round residential condominium unit located at 7 Hidden Cove, Unit 3-4 in the Beach Club Condominium. This complex of stand-alone and attached residential units has direct water frontage on Paugus Bay, with an exclusive use private beach and a common clubhouse for the use of each unit owners. The taxpayer's unit is a stand-alone unit comprised of 1,327 square feet of living area containing 2 bedrooms and 3 bathrooms.

The taxpayer has recited the assessed values of three other units that are located in Beach Club as the source of their market value estimate, including one that sold. All of these comparable properties are attached units. No other value evidence has been provided.

A review of recent sales in Beach Club indicates a range from \$750,000 to \$800,000 attached units, and \$985,000 for a detached unit on October 2, 2023.

It is recommended that no abatement be granted, and that the assessed value of \$947,900 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**

RECEIVED
FEB 27 2025
ASSESSOR'S OFFICE
LACONIA, NH

Date: 2-24-2025

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

Name: Toni Jane Gillis Trust of 2005
Toni Jane Gillis and Richard C Gillis, Trustees of the

Mailing Address: 3710 Montreux Lane
Apt 103, Naples FL 34114 Email address: tonijane.gillis@gmail.com
Telephone No: (Cell): 781-789-4267 (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: 264 Block: 410 Lot: 61001 Tax Account #: 7554

2024 Assessed Valuation: \$ 947,900.

Property Location:
7 Hidden Cove, 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.

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
264/410/6/011	7 Hidden Cove	single condo	947,900.

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.)

The property of 7 Hidden Cove is assessed 100,000⁺ higher than all surrounding properties. 6A + 6B are closer to the water with a better view. These units almost totally block all water view.
46A Rockport Drive is assessed 120,000 less than 7 Hidden Cove. This unit is closer to the water with an excellent water view.

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.

48 A
Rockport Dr

6 B
Hidden Cove

Map/Block/Lot#	264/409/6/007	Appeal Year Market Value \$	826,600	Laconia assessed value (190,000 less than 7 Hidden Cove)
Map/Block/Lot#	264/410/6/010	Appeal Year Market Value \$	821,900	Laconia assessed value (120,000 less than 7 Hidden Cove)

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>
264/410/6/010	6 B Hidden Cove	800,000.	8/15/23	821,900.	

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: 2/24/2025

X Don-Jane Gillis
 (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: _____

FILING DEADLINE FOR 2024
LOCAL APPEAL: MARCH 1, 2025
BOARD OF TAX & LAND APPEALS/
SUPERIOR COURT: ON OR BEFORE
SEPTEMBER 1, 2025

CITY OF LACONIA
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION
TAX YEAR 2024

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal **either** at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. **No earlier than:** a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. **No later than** September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
GILLIS TONI JANE TRUST OF 2005		4 Rolling	1 All Public	1 Paved	2 Light	Description	Code	Assessed	Assessed
GILLIS TONI JANE & RICHARD C TR						RESIDNTL	1020	947,900	947,900
3710 MONTREUX LN #103		SUPPLEMENTAL DATA							
NAPLES FL 31441-6474		Alt Prcl ID 23E 275 4 11 OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1					
		REVIEW ZONE 1 RS ZONE 1 % 100		Assoc Pid#					
		GIS ID 264-410-6				Total		947,900	947,900

1501
 LACONIA, NH
VISION

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)									
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed		
GILLIS TONI JANE TRUST OF 2005	2962 0506	04-03-2015	U	I	0	44											
GILLIS RICHARD C & TONI JANE	1626 0988	01-23-2001	Q	I	230,000	00	2024	1020	947,900	2023	1020	895,900	2022	1020	778,400		
YOUNG JANET/GRENON STEPHEN & GRENON ERNEST W JR/JANET	1397 0411	10-31-1996	U	I	0	1A								1020	500		
	0969 0827	10-01-1986	Q	I	192,900	00											
Total								947,900		Total		895,900		Total		778,900	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	942,200
Appraised Xf (B) Value (Bldg)	5,700
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	947,900
Valuation Method	C
Total Appraised Parcel Value	947,900

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

NOTES

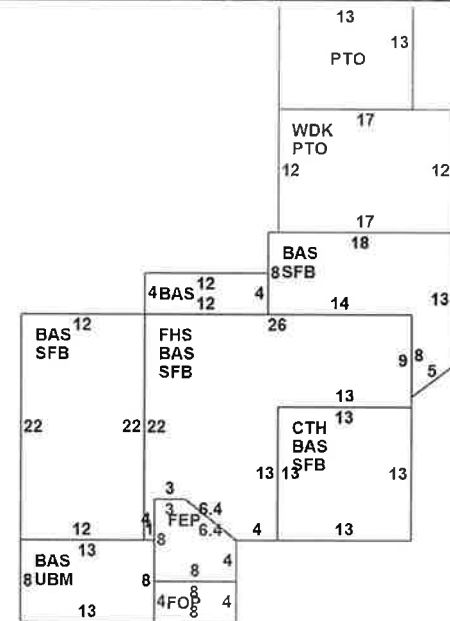
BEACH CLUB # 11
 DETACHED UNIT
 MONITORS
 TAN

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
225-05	06-09-2005	11	DECK/W		04-25-2006	100		

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
11-02-2022	PS	CY		02	MEASURED
08-03-2017	KRT	CY		14	INSPECTED
07-20-2017	KRT	CY		02	MEASURED
04-25-2006	DD			15	PERMIT VISIT
05-02-2002	TS			06	INFO BY PHON
06-05-2001	TS			02	MEASURED
06-05-2001	KT			11	ENTRY DENIED

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		0.0000	0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	05	Average +20			
Stories:	1.5				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	14	Carpet			
Interior Floor 2					
Heat Fuel:	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	03	Central			
Ttl Bedrms:	02	2 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	1				
Xtra Fixtres					
Total Rooms:	5				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	103993	C 006
			BEACH CLUB		Ownr 0.0
				B 1	S 1
			Adjust Type	Code	Description
			Condo Fir	A	Average
			Condo Unit	D	D
			COST / MARKET VALUATION		
			Building Value New	1,207,941	
			Year Built	1987	
			Effective Year Built	2002	
			Depreciation Code	AV	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	22	
			Functional Obsol	0	
			External Obsol	0	
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	78	
			Cns Sect Rcld	942,200	
			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
JTUB	JET TUB	B	1	3400.00	1999		78.00		0	2,700
FPL1	FIREPLACE B	B	1	3100.00	1999		78.00		0	2,400
HRTH	HEARTH	B	1	800.00	1999		78.00		0	600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,136	1,136	1,136	559.02	635,047
CTH	Cathedral Ceiling	0	169	8	26.46	4,472
FEP	Porch, Enclosed, Finished	0	54	38	393.38	21,243
FHS	Half Story, Finished	191	381	191	280.24	106,773
FOP	Porch, Open, Finished	0	32	6	104.82	3,354
PTO	Patio	0	373	19	28.48	10,621
SFB	Base, Semi-Finished	0	984	590	335.18	329,822
UBM	Basement, Unfinished	0	104	21	112.88	11,739
WDK	Deck, Wood	0	204	20	54.81	11,180
Ttl Gross Liv / Lease Area		1,327	3,437	2,029		1,134,251



7 HIDDEN COVE

Location 7 HIDDEN COVE

Mblu 264/ 410/ 6/ 011/

Acct# 7554

Owner GILLIS TONI JANE TRUST OF 2005

Assessment \$947,900

6198

Building Count 1

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$947,900	\$0	\$947,900

Owner of Record

Owner	GILLIS TONI JANE TRUST OF 2005	Sale Price	\$0
Co-Owner	GILLIS TONI JANE & RICHARD C TRUSTEES	Book & Page	2962/0506
Address	3710 MONTREUX LN #103 NAPLES, FL 31441-6474	Sale Date	04/03/2015
		Instrument	44

Ownership History

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
GILLIS TONI JANE TRUST OF 2005	\$0	2962/0506	44	04/03/2015
GILLIS RICHARD C & TONI JANE	\$230,000	1626/0988	00	01/23/2001
YOUNG JANET/GRENON STEPHEN &	\$0	1397/0411	1A	10/31/1996
GRENON ERNEST W JR/JANET	\$192,900	0969/0827	00	10/01/1986

Building Information

Building 1 : Section 1

Year Built: 1987
Living Area: 1,327

Building Attributes	
Field	Description
Style:	Det Condo
Model	Res Condo

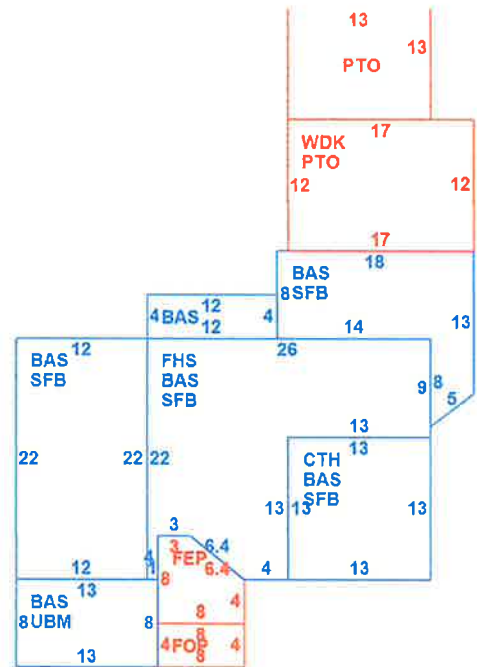
Stories:	1.5
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Carpet
Interior Floor 2	
Heat Fuel:	Oil
Heat Type:	Hot Water
AC Type:	Central
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	3 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	5
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwtr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Flr Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Glis/Cmp
Omrel Units:	0
Res/Com Units:	0
Section #:	

Building Photo



(https://images.vgsi.com/photos/LaconiaNHPhotos/A0020\7554_20159.jp)

Building Layout



(ParcelSketch.aspx?pid=6198&bid=6895)

Building Sub-Areas (sq ft)		Legend	
Code	Description	Gross Area	Living Area
BAS	First Floor	1,136	1,136
FHS	Half Story, Finished	381	191
CTH	Cathedral Ceiling	169	0
FEP	Porch, Enclosed, Finished	54	0
FOP	Porch, Open, Finished	32	0
PTO	Patio	373	0
SFB	Base, Semi-Finished	984	0
UBM	Basement, Unfinished	104	0

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrflid 703	0
Usrflid 706	0

WDK	Deck, Wood	204	0
		3,437	1,327

Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
JTUB	JET TUB	1.00 UNITS	1
FPL1	FIREPLACE BRICK	1.00 UNITS	1
HARTH	HEARTH	1.00 UNITS	1

Land

Land Use

Land Line Valuation

Use Code 1020
 Description CONDO MDL-05
 Zone RS
 Neighborhood CONDO
 No

Size (Acres) 0
 Frontage 0
 Depth 0
 Assessed Value \$0

Category

Outbuildings

Outbuildings		Legend
No Data for Outbuildings		

Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$947,900	\$0	\$947,900
2023	\$895,900	\$0	\$895,900
2022	\$778,900	\$0	\$778,900

38 ROCKPORT DR #B

Location 38 ROCKPORT DR #B

Mblu 264/ 409/ 6/ 006/

Acct# 7549

Owner CARUSO REVOCABLE TRUST

Assessment \$817,600

6211

Building Count 1

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$817,600	\$0	\$817,600

Owner of Record

Owner CARUSO REVOCABLE TRUST

Sale Price \$4,000

Co-Owner CARUSO ANTHONY F & JANICE E TRUSTEES

Book & Page 2912/0294

Address 20 BRACKENWOOD DR
NASHUA, NH 03062

Sale Date 05/16/2014

Instrument 44

Ownership History

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
CARUSO REVOCABLE TRUST	\$4,000	2912/0294	44	05/16/2014
CARUSO ANTHONY F & JANICE E	\$350,000	2378/0919	01	02/02/2007
BRAYTON FAMILY REVOCABLE TRST	\$4,000	1511/0121	1F	01/14/1999
BRAYTON ROBERT K & RUTH B	\$155,000	1356/0896	00	11/20/1995
GILFOY VICTOR JR & KATHER	\$172,000	1226/0175	00	10/01/1992

Building Information

Building 1 : Section 1

Year Built: 1987

Living Area: 1,268

Building Attributes	
Field	Description
Style:	CONDO DUPLEX
Model	Res Condo

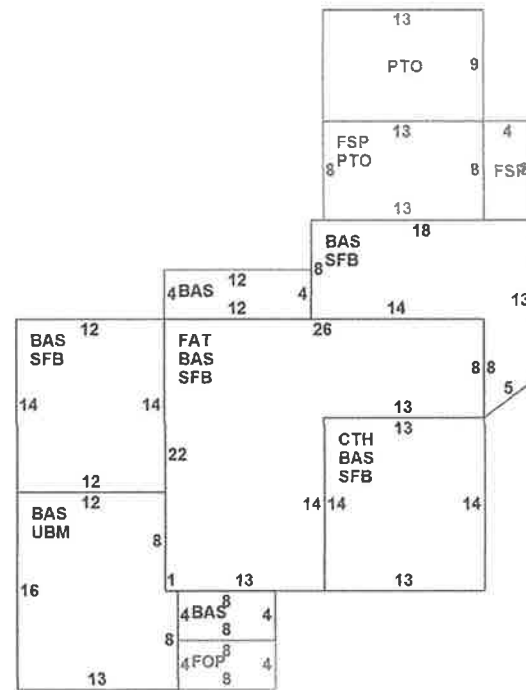
Stories:	1 1/4 Stories
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Woodlam/Vinylplank
Interior Floor 2	Carpet
Heat Fuel:	Oil
Heat Type:	Hot Air-no Duc
AC Type:	Heat Pump
Ttl Bedrms:	3 Bedrooms
Ttl Bathrms:	3 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	6 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwttr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Fir Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrc'l Units:	0
Res/Com Units:	0
Section #:	

Building Photo



(https://images.vgsi.com/photos/LaconiaNHPhotos/00207549_20191.jp)

Building Layout



(ParcelSketch.ashx?pid=6211&bid=6908)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	1,190	1,190
FAT	Attic, Finished	390	78
CTH	Cathedral Ceiling	182	0
FOP	Porch, Open, Finished	32	0
FSP	Porch, Screen, Finished	136	0
PTO	Patio	221	0
SFB	Base, Semi-Finished	910	0
UBM	Basement, Unfinished	200	0
		3,261	1,268

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrld 703	0
Usrld 706	0

Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
JTUB	JET TUB	1.00 UNITS	1
HRTH	HEARTH	1.00 UNITS	1
FPL1	FIREPLACE BRICK	1.00 UNITS	1

Land

Land Use

Use Code 1020
 Description CONDO MDL-05
 Zone RS
 Neighborhood CONDO
 No

Land Line Valuation

Size (Acres) 0
 Frontage 0
 Depth 0
 Assessed Value \$0

Category

Outbuildings

Outbuildings	Legend
No Data for Outbuildings	

Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$817,600	\$0	\$817,600
2023	\$702,000	\$0	\$702,000
2022	\$644,100	\$0	\$644,100

6 HIDDEN COVE #B

Location 6 HIDDEN COVE #B

Mblu 264/ 410/ 6/ 010/

Acct# 7553

Owner AFKF LLC

Assessment \$821,900

6197

Building Count 1

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$821,900	\$0	\$821,900

Owner of Record

Owner AFKF LLC

Sale Price \$800,000

Co-Owner

Book & Page 3582/0719

Address 50 BEALE ST STE 2300
SAN FRANCISCO, CA 94105

Sale Date 08/15/2023

Instrument 21

Ownership History

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
AFKF LLC	\$800,000	3582/0719	21	08/15/2023
CASELL 2013 FAMILY TRUST/TRUSTEES MELANIE PRUGH & TRACY CASELL	\$0	2846/0887	44	05/08/2013
CASELL PETER I & VERONICA S	\$199,900	1502/0702	00	11/25/1998
K S D REALTY TRUST	\$180,000	1435/0193	00	09/19/1997
DER MARDEROSIAN ARMEN & A	\$170,000	1133/0242	00	04/01/1990

Building Information

Building 1 : Section 1

Year Built: 1987

Living Area: 1,271

Building Attributes	
Field	Description
Style:	CONDO DUPLEX
Model	Res Condo

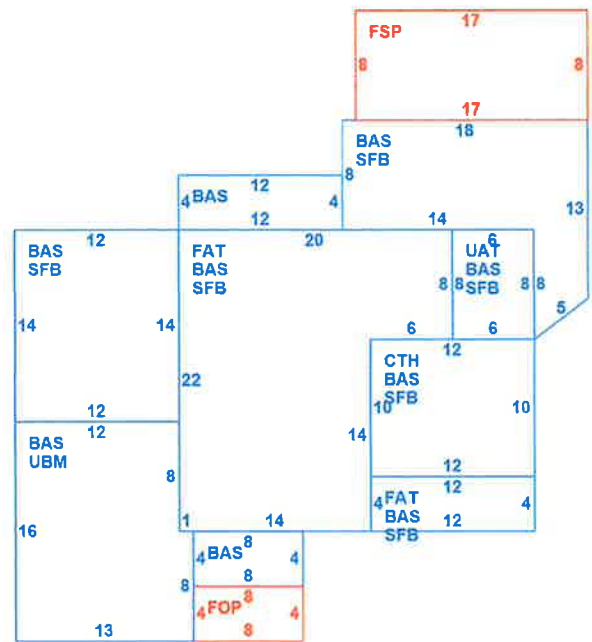
Stories:	1.25
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Carpet
Interior Floor 2	Hardwood
Heat Fuel:	Oil
Heat Type:	Hot Air-no Duc
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	3 Full
Ttl Half Bths:	1
Xtra Fixtres	2
Total Rooms:	6 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwttr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Flr Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F GlS/Cmp
Cmrc'l Units:	0
Res/Com Units:	0
Section #:	

Building Photo



(https://images.vgsi.com/photos/LaconiaNHPhotos/A0023\7553_23705.JPG)

Building Layout



(ParcelSketch.ashx?pid=6197&bid=6894)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	1,190	1,190
FAT	Attic, Finished	404	81
CTH	Cathedral Ceiling	120	0
FOP	Porch, Open, Finished	32	0
FSP	Porch, Screen, Finished	136	0
SFB	Base, Semi-Finished	910	0
UAT	Attic, Unfinished	48	0
UBM	Basement, Unfinished	200	0
		3,040	1,271

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrflid 703	0
Usrflid 706	0

Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
HRTH	HEARTH	1.00 UNITS	1
FPL1	FIREPLACE BRICK	1.00 UNITS	1

Land

Land Use	Land Line Valuation
Use Code 1020	Size (Acres) 0
Description CONDO MDL-05	Frontage 0
Zone RS	Depth 0
Neighborhood CONDO	Assessed Value \$0
No	
Category	

Outbuildings

Outbuildings	Legend
No Data for Outbuildings	

Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$821,900	\$0	\$821,900
2023	\$706,100	\$0	\$706,100
2022	\$652,600	\$0	\$652,600

46 ROCKPORT DR #A

Location 46 ROCKPORT DR #A

Mblu 264/ 409/ 6/ 007/

Acct# 7550

Owner DAGOSTINO JAMES A &
BEVERLY M

Assessment \$826,600

6212

Building Count 1

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$826,600	\$0	\$826,600

Owner of Record

Owner DAGOSTINO JAMES A & BEVERLY M

Sale Price \$310,000

Co-Owner

Book & Page 2953/0531

Address 70 HUNTING HILL RD
LUNENBURG, MA 01462

Sale Date 02/03/2015

Instrument 00

Ownership History

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
DAGOSTINO JAMES A & BEVERLY M	\$310,000	2953/0531	00	02/03/2015
BRIDGEMAN GEORGE G & MARY E	\$169,900	0962/0768	00	09/03/1986
NAK ASSOCIATES	\$0	0930/0195		01/17/1985

Building Information

Building 1 : Section 1

Year Built: 1987

Living Area: 1,277

Building Attributes	
Field	Description
Style:	CONDO DUPLEX
Model:	Res Condo
Stories:	1 Story

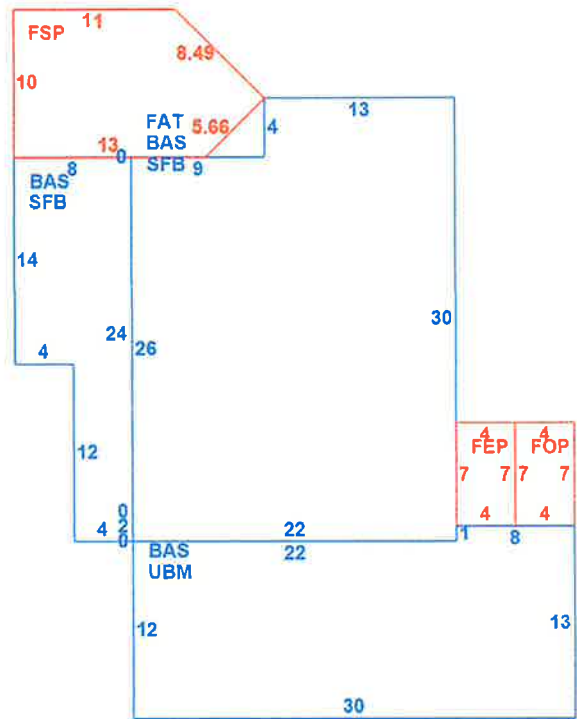
Grade	Average +20
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Hardwood
Interior Floor 2	
Heat Fuel:	Oil
Heat Type:	Hot Water
AC Type:	Central
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	2 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	5 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwtr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Fir Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average +20
Stories:	1.25
Residential Units:	19
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F GlS/Cmp
Cmrc Units:	0
Res/Com Units:	0
Section #:	
Parking Spaces	

Building Photo



(https://images.vgsi.com/photos/LaconiaNHPhotos/A00207550_20192..Jf)

Building Layout



(ParcelSketch.ashx?pid=6212&bid=6909)

Building Sub-Areas (sq ft)		Legend	
Code	Description	Gross Area	Living Area
BAS	First Floor	1,152	1,152
FAT	Attic, Finished	624	125
FEP	Porch, Enclosed, Finished	28	0
FOP	Porch, Open, Finished	28	0
FSP	Porch, Screen, Finished	144	0
SFB	Base, Semi-Finished	784	0
UBM	Basement, Unfinished	368	0
		3,128	1,277

Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrfld 703	0
Usrfld 706	0

Extra Features

Extra Features			Legend
Code	Description	Size	Bldg #
JTUB	JET TUB	1.00 UNITS	1
FPL	FIREPLACE	1.00 UNITS	1

Land

Land Use

Use Code 1020
 Description CONDO MDL-05
 Zone RS
 Neighborhood CONDO
 No

Land Line Valuation

Size (Acres) 0
 Frontage 0
 Depth 0
 Assessed Value \$0

Category

Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Bldg #
PAT1	PATIO-AVG			260.00 S.F.	1

Valuation History

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$826,600	\$0	\$826,600
2023	\$707,100	\$0	\$707,100
2022	\$651,800	\$0	\$651,800

2024 ABATEMENT REQUEST – Staff Notes

Map 283-023-2.24, Cheri Mullin & James Garside

The property owner filed an application for abatement for 2024 for a year-round condominium unit located at 144 Lake Street, Unit #24. The unit is 2,101 square feet of living area, has a total of 5 bedrooms and three full bathrooms, and has an extra kitchen. The unit is configured to have an accessory dwelling unit. The complex is Eastern Shores Condominiums and has access to waterfront/beach areas on Paugus Bay. All the other units in the complex are seasonal.

The taxpayer cites as the rationale for the abatement the recent sale of the subject property. The property was purchased on September 18, 2024, for a recorded consideration of \$669,000. There was reportedly extensive marketing of the property. The previous sale had been in 2021 for a consideration of \$875,000. Recently the condominium has limited the ability of owners to conduct short term rentals of their units. This action affected this unit more directly than other single units, as it is configured as two units.

While the sale occurred at a lower price than our abatement recommendation it is reasonable as no one sale defines the value of a unit, even if it were the sale of the unit itself. The adjusted value reflects the reduction of the Main House Adjustment Factor to .80 from 1.00.

It is recommended that the value of \$956,300 be reduced to \$780,900, and that an abatement of \$175,400 in value should be granted.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
MULLIN CHERI L	1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Assessed	Assessed	1501 LACONIA, NH
GARSDIE JAMES J					RESIDNTL	1020	956,300	956,300	
144 LAKE ST #24	SUPPLEMENTAL DATA								
LACONIA NH 03246	Alt Prcl ID 62 23 2 24 OWNOCC Y		ZONE 2 ZONE 2 % WARD WARD 6						
	REVIEW ZONE 1 CR ZONE 1 % 100		Assoc Pid#						
	GIS ID 283-23-2								
						Total	956,300	956,300	VISION

780,900

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)									
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed	
MULLIN CHERI L	3642 0889	09-18-2024	Q	I	669,000	00										
LAKE 144 LLC	3449 0154	09-16-2021	Q	I	875,000	00	2024	1020	956,300	2023	1020	947,500	2022	1020	819,700	
NAGRI FAMILY TRUST	3284 0072	12-11-2019	U	I	0	38										
NAGRI ROBERT J JR & COLLEEN	3042 0376	06-28-2016	Q	I	215,000	04										
OSHEA JOHN J & CATHERINE M	0839 0831	03-07-1983	U	I	0	00										
						Total		956,300	Total		947,500	Total		819,700		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	952,200
Appraised Xf (B) Value (Bldg)	4,100
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	956,300
Valuation Method	C
Total Appraised Parcel Value	956,300

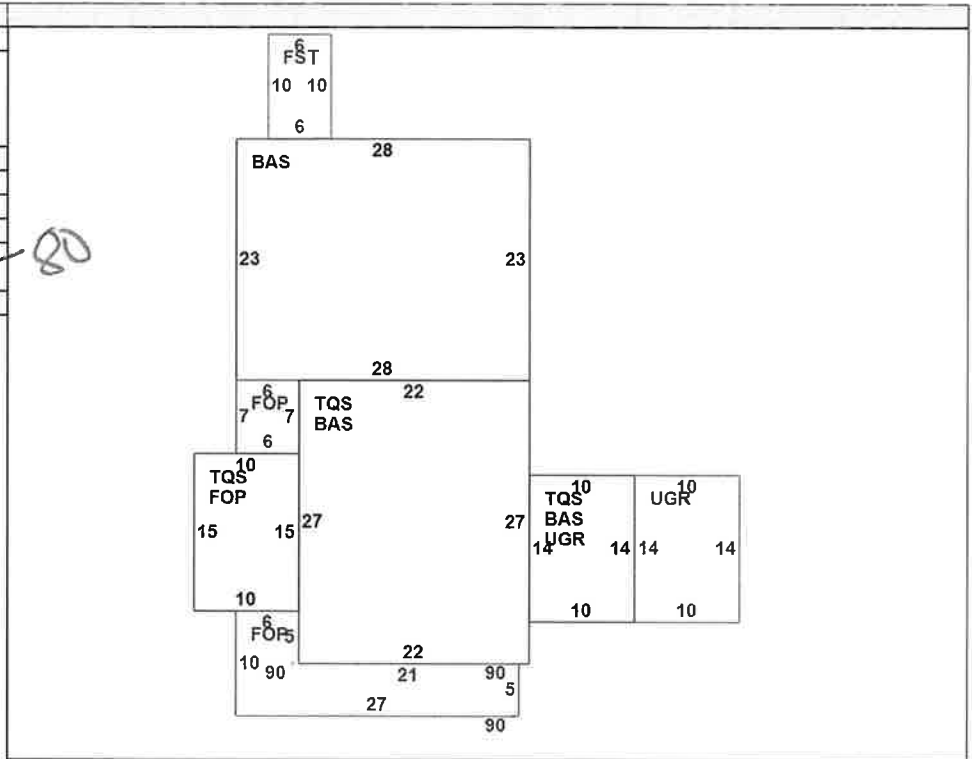
NOTES	
SWEDISH VILLAGE #24 INT= YEAR ROUND APPROVED	

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2017-00117	05-16-2017	12	OPEN PORCH	2,500	06-19-2018	100		REPLACE/REPAIR EXISTING
450	08-05-2005	05	R-RENOVATE		08-10-2006	100		

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
01-25-2024	PS	CY		02	MEASURED
01-25-2022	TB	S		30	EXTERIOR INSPECTION
06-19-2018	DD	CY		30	EXTERIOR INSPECTION
03-28-2018	BD	B		15	PERMIT VISIT
07-20-2017	DD	S		25	REVIEWED
05-25-2017	BD	S		02	MEASURED
07-16-2014	DD			03	MEAS & INSPC

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	CR			0 SF	0.00	1.00000	5	1.00	00	1.000	5/16/25 STA-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:	7A	Condo Conv			
Model	05	Res Condo			
Grade	05	Average +20			
Stories:	1.75	2 Stories			
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	20	Woodlam/Vinylplank			
Interior Floor 2	14	Carpet			
Heat Fuel:	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	02	Heat Pump			
Ttl Bedrms:	05	5 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	0				
Xtra Fixtres	2				
Total Rooms:	8				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	104120	C1021
			Owne 0.0		
			EASTERN SHORE B1 S3		
			Adjust Type	Code	Description
			Condo Flr	A	Average
			Condo Unit	M	M
			Factor%		
			100		
			180		
			COST / MARKET VALUATION		
			Building Value New	1,161,164	
			Year Built	1910	
			Effective Year Built	2006	
			Depreciation Code	VG	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	18	
			Functional Obsol	0	
			External Obsol		
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	82	
			Cns Sect Rcnd	952,200	
			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
KITH	X KITCHEN	B	1	5000.00		G	82		0.00	4,100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,378	1,378	1,378	502.42	692,330
FOP	Porch, Open, Finished	0	357	71	99.92	35,672
FST	Utility, Finished	0	60	30	251.21	15,072
TQS	Three Quarter Story	663	884	663	376.81	333,102
UGR	Garage, Unfinished	0	280	84	150.72	42,203
Ttl Gross Liv / Lease Area		2,041	2,959	2,226		1,118,379



HD
000011

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

FEB 14 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 14 FEB 2025

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

Name: CHERI L. MULLIN, JAMES J. GARSIOE

Mailing Address: 144 LAKE ST #24 Email address: MULLINCHERI@gmail.com

Telephone No: (Cell): 978-726-1140 (Home): 978-726-1140

*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: 283 Block: 23 Lot: 2/024 Tax Account #: 8063

2024 Assessed Valuation: \$ 956,300

Property Location: 144 LAKE ST UNIT # 24

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>
<u>N/A</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. - ATTACHED

- 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.)

SEE ATTACHE ABATEMENT APPLICATION
REQUEST

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# 283/23/2/024 Appeal Year Market Value \$ \$ 669,000

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>
<i>SEE ATTACHMENT</i>					


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: 14 FEB 2025

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: _____

To: City of Laconia Assessors

From: Cheri Mullin and James Garside

Subject: Abatement Application Request

144 Lake Street, Unit #24, Currently assessed at \$956,300

We respectfully request an abatement based on disproportionate assessment based on market value and sale price.

We purchased this condo in September 2024, furnished, as our primary year-round residence for \$669,000 (the other 22 units in the association are all seasonal residence). Our purchase was not at a discounted price, it aligned with the market and the circumstance where the previous owner overpaid for investment purposes. The condo was previously sold in September 2021 to a real estate investor and was used as an Airbnb. Due to a change in association by-laws, rentals are not allowed, limiting this home to a single owner occupied only property which contributes to the reduced value. This condo was listed for sale for almost two years with continued price reduction because it was overvalued (Sold in September 2021 for 875K; Listed for sale November 2022 for 925K; Listing price reduced in April 2023 to 899K; Listing price reduced in May 2023 to 885K; Listing price reduced in Feb 2024 to 799K; Listing price reduced in May 2024 to 699K; We made an offer of 655K in June 2024 that was not accepted; We submitted another offer in August 2024 and agreed to 669K furnished). It took many price reductions to bring the home back down to a fair market/assessed value before we purchased as our primary residence. The following is a list of other available assessment tools to consider when reassessing the value: Mortgage appraisal in August 2024 at 705K (Attached; also identifies comparable properties); Zillow value is 709K (Feb 2025); Quantarium value is 702K (Feb 2025); CoreLogic value is 687K (Feb 2025). Additionally, please consider that the main view from the home is "The Village at Paugus Bay" sign and main entrance. The front door of the condo is also approximately 20 feet of Lake Street, with a high volume of traffic and noise.

Thank you for considering this request, if you need additional information, please let us know. We look forward to hearing back from you,

Cheri Mullin and James Garside

144 Lake Street Unit #24

Laconia NH, 03246

(978) 726-1140

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

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 1/2/25

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):

*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
324/220/2/070	1198	Union Ave 3-4 Slip	180,000

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.

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- 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#	325/220/2/003	Appeal Year Market Value \$	999,900
Map Block/Lot#	325/220/2/001	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 _____
 (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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- 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: _____

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
LOKKEN INVESTMENT TRUST			1 All Public			Description	Code	Assessed	Assessed
LOKKEN MICHAEL C & SHEILA S TR						RESIDNTL	1020	1,095,800	1,095,800
5 JANES DR						RESIDNTL	1020	33,500	33,500
LITTLETON MA 01460		SUPPLEMENTAL DATA				Total 1,129,300 1,129,300			
		Alt Prcl ID 12357 OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 6					
		REVIEW ZONE 1 C ZONE 1 % 100		Assoc Pid#					
		GIS ID 325-220-2							

1501
 LACONIA, NH
VISION

RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)														
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed					
3211 0729	12-05-2018	U	V	100,000	00	2024	1020	1,095,800	2023	1020	949,700		2022	1020	289,100					
3138 0297	11-01-2017	U	V	0	99		1020	33,500		1020	31,500			1020	27,500					
Total						1,129,300			Total			981,200			Total			316,600		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total				0.00			

This signature acknowledges a visit by a Data Collector or Assessor

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

ASSESSING NEIGHBORHOOD					
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	
0001		D			

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2021-00102	04-05-2021	08	NEW CONDO	375,000	03-28-2022	100	

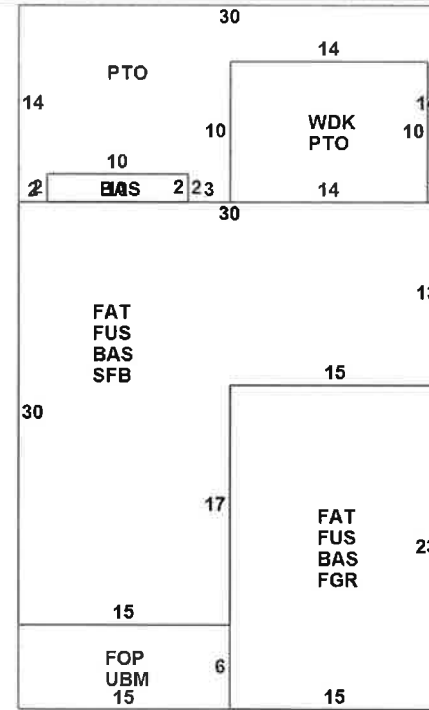
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
12-20-2022	TB	B		03	MEAS & INSPC
03-28-2022	TB	B		03	MEAS & INSPC
01-24-2019	TB			07	INFO BY PLAN

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

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				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:	06	Cust Wd Panel			
Interior Floor 1	12	Hardwood			
Interior Floor 2	14	Carpet			
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	04	4 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	1				
Xtra Fixtres	4				
Total Rooms:	6				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
CONDO DATA					
Parcel Id	2270	C 234	Owne	0.0	
COST / MARKET VALUATION					
Building Value New		1,007,323			
Year Built		2022			
Effective Year Built		2024			
Depreciation Code		AV			
Remodel Rating					
Year Remodeled					
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					

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BSLP	BOATSLIPS C	L	1	67000.00	2019	A	50		0.00	33,500
FPL	FIREPLACE	B	1	1500.00			100		0.00	1,500
SPR1	SPRINKLERS-	B	4,500	2.00			100		0.00	9,000
ELV2	ELEV PASSE	B	1	60000.00		A	100		0.00	60,000
ELV3	EVEVATOR S	B	3	6000.00		A	100		0.00	18,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,010	1,010	1,010	341.26	344,675
FAT	Attic, Finished	198	990	198	68.25	67,570
FGR	Garage, Finished	0	345	138	136.50	47,094
FOP	Porch, Open, Finished	0	90	18	68.25	6,143
FUS	Upper Story, Finished	990	990	990	341.26	337,849
PTO	Patio	0	400	20	17.06	6,825
SFB	Base, Semi-Finished	0	645	387	204.76	132,068
UBM	Basement, Unfinished	0	90	18	68.25	6,143
WDK	Deck, Wood	0	140	14	34.13	4,778
Ttl Gross Liv / Lease Area		2,198	4,700	2,793		953,145



2024 ABATEMENT REQUEST – Staff Notes

Map 324 Block 220 Lot 3.70 – Lokken, Michael & Sheila, Trustees

The property owner filed an abatement request on the 15.2 foot wide boatslip condominium unit located at 1198 Union Avenue, Unit 3-4 in the Spinnaker Cove Condominium. This complex of boatslip units has direct water frontage on Paugus Bay, with exclusive use parking spots and a common clubhouse for the use of each unit owners.

The taxpayer has recited the assessed values of two of the other boatslip units that are less than 15' wide as the source of their market value estimate. No other value evidence has been provided.

A review of recent sales in Spinnaker Cove indicates a range from \$130,000 for a 9.7 foot wide unit to \$182,000 for a 10' wide unit.

It is recommended that no abatement be granted, and that the assessed value of \$150,000 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**

07032263

HD RECEIVED
FEB 28 2025
ASSESSOR'S OFFICE
LACONIA, NH

Date: 1/2/25

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

Name: Michael & Sheila Lokken, Lokken Investment Trust

Mailing Address: 5 Janes Dr. Littleton Email address: 10Ktalk@comcast.net
Telephone No: (Cell): 978-479-2990 (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): 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: 324/220/3/070 Block: _____ Lot: _____ Tax Account #: 4012

2024 Assessed Valuation: \$ 150,000.00

Property Location: 1198 Union Ave 3-4

**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
325/220/2/002	1212 Union Ave	Unit 2 townhouse	1,129,300

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.

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- 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#	3-6, BOOK 324-220-3-072	Appeal Year Market Value \$	\$ 130,000.00
Map/Block/Lot#	3-3, 324-220-3-069	Appeal Year Market Value \$	\$ 130,000.00

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>
324/220/3/085	3-19 1198 Union Ave	1198	Union Ave	\$ 110,000	N/A
324/220/3/054	3-24 1198 Union Ave	1198	Union Ave	110,000	

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: 1/2/25

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: _____

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
LOKKEN INVESTMENT TRUST			1 All Public			Description	Code	Appraised	Assessed
LOKKEN MICHAEL C & SHEILA S TR						RESIDNTL	1023	150,000	150,000
5 JANES DR									
LITTLETON MA 01460		SUPPLEMENTAL DATA							
		Alt Prcl ID 58 2203 12D	ZONE 2						
		OWNOCC N	ZONE 2 %						
		REVIEW	WARD WARD 6						
		ZONE 1 C							
		ZONE 1 % 100							
		GIS ID 324-220-3	Assoc Pid#						
						Total	150,000	150,000	

1501
 LACONIA, NH
VISION

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
LOKKEN INVESTMENT TRUST		2799 0768	09-21-2012	Q	I	95,000	00	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
GAGNON LORRAINE REV TRUST OF 2003		2526 0287	10-22-2008	Q	I	95,000	00	2024	1023	150,000	2023	1023	135,000	2022	1023	120,000	
TOOMEY RONALD J		1750 0523	08-14-2002	Q	I	50,000	00										
WALSH CHARLES P & JOYCE C		1458 0409	03-13-1998	Q	V	30,000	00										
LUSSIER GEORGE P/MARGARET		1458 0407	03-13-1998	U	V	0	1A										
						Total	150,000	Total	135,000	Total	120,000						

EXEMPTIONS				OTHER ASSESSMENTS				
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		D						

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	150,000
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	150,000
Valuation Method	C
Total Appraised Parcel Value	150,000

NOTES

SPINNAKER COVE YACHT CLUB
 PARK'G SPACE/BTSLIP #3-4
 15.2 FT WIDE

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
											10-24-2011	JD			25	REVIEWED
											05-19-2010	RK			29	DRIVE BY REVIEW
											05-27-2009	DD			25	REVIEWED
											03-18-2009	PR			10	VACANT LAND
											12-01-1987	99			99	MMC INFO

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1023	BOATSLIP	C			0 SF	0.00	1.00000	5	1.00	05	1.000		0.0000	0	0	
Total Card Land Units						0.00	AC	Parcel Total Land Area						0.00	Total Land Value		0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	94	Outbuildings			
Model:	00	Vacant			
Grade:					
Stories:					
Occupancy					
Exterior Wall 1					
Exterior Wall 2					
Roof Structure:					
Roof Cover					
Interior Wall 1					
Interior Wall 2					
Interior Flr 1					
Interior Flr 2					
Heat Fuel					
Heat Type:					
AC Type:					
Total Bedrooms					
Total Bthrms:					
Total Half Baths					
Total Xtra Fixtrs					
Total Rooms:					
Bath Style:					
Kitchen Style:					
CONDO DATA					
Parcel Id		C	Owne	0.0	
			B	S	
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					
COST / MARKET VALUATION					
Building Value New			0		
Year Built			0		
Effective Year Built			0		
Depreciation Code					
Remodel Rating					
Year Remodeled					
Depreciation %					
Functional Obsol			0		
External Obsol			0		
Trend Factor			1.000		
Condition					
Condition %			0		
Percent Good					
RCNLD			0		
Dep % Ovr					
Dep Ovr Comment					
Misc Imp Ovr					
Misc Imp Ovr Comment					
Cost to Cure Ovr					
Cost to Cure Ovr Comment					

No Sketch

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
SPC7	SPINNAKER	L	1	150000.0		S	100		0.00	150,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
Ttl Gross Liv / Lease Area		0	0	0		0

Land Use Change Tax

290 North St., 322-168-4.2 Everett

The lot at 290 North St. was viewed April 2, 2024, to review the land and progress of permitted work that changed the use of the land to an improved single family house lot. This change results in disqualification from current use. The lot is comprised of 5.10 acs (222,156 sqft).

There have been a few vacant lot sales over the last year in various size and location and all selling for a similar price. The sale that it is most comparable to the subject, Parade Rd., is similar in size and location.

Based on the sales information, it would be reasonable to estimate the appraised market value of 290 North St. at the time of change to be \$120,000. The Land Use Change Tax on parcel 322-168-4.2 will be assessed at 10% of \$120,000, resulting in a tax of \$12,000.

ORIGINAL ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			222,156	\$ -
	Parade Rd	9/3/2024	120,000	222,591	\$ 0.54
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Pendleton Rd	3/18/2024	125,000	33,593	\$ 3.72
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59

REVISED ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			21,780	\$ -
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59
*	48 Linny Ln	11/15/2024	150,000	12,829	\$ 11.69
*	Colonial Rd	10/11/2024	120,000	11,325	\$ 10.59

As stated in the original land use change tax analysis, vacant lots in various sizes are consistently selling between \$120,000 and \$150,000. Eliminating the two larger sized properties shown in the original analysis and replacing them with two additional sales of lots closer (yet smaller) than the subject lot, shows that the market value of a vacant lot still falls within the range of the estimated appraised market value.

I do not recommend any change to the land use change tax.

Current Use abatement

600040 ✓
B

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

MAR 26 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 3/24/25

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

Name: Scott A. Everett Living Trust

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: kamell@wescottlawnh.com

Telephone No: (Cell): _____ (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): Kyle Amell, Esq.

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (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: 322 Block: 168 Lot: 4.2 Tax Account. #: 12076

2024 Assessed Valuation: \$ \$644,100

Property Location: 290 North St.

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>
300-178-12	246-250 Paugus Park Rd.	Condo	\$1,791,300 + \$1,817,000
321/71/4 & 308/71/4.1	493 Elm St. & 527 Elm St.	Vacant Land	\$806 & \$702
308/71/5	Elm St.	Vacant Land	\$320

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.)

Entire parcel was taken out of current use even though there was more than 10 contiguous acres held by the same owner and this parcel was not fully developed.

A current use application is being filed in conjunction with this abatement to put the property back into current use.

The current use application will be filed on or before 4/15/25.

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# _____ Appeal Year Market Value \$ _____

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: 3/25/25

X 
(Signature)

Scott A. Everett, Trustee of the Scott A. Everett Living Trust


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: 3/26/25

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: _____
