

Petition for Redress of Grievance – Frank M. Handibode

Date: 18 October 2011

To: The New Hampshire House Committee for Petition of Grievance

Attention: Mr Paul Ingbretson, Chairman, and Members

I am Representative Duffy Daugherty of Coös County District 1 and I have agreed to present a Petition of Grievance for Mr Frank M. Handibode of Hebron, New Hampshire.

Mr Handibode has made every conceivable effort for the last five years to get some satisfactory resolution about his property valuation and taxation problems. The timelines below outline and describe everything – when, what, who, where, and how – he has tried to come to a mutual agreement on the issues: first, and all throughout, with his local Select Board, then in Superior Court, and finally with the Bureau of Taxation and Land Appeals (BTLA).

Nothing he tried to date was successful for him. In desperation and as a last resort, Mr Handibode approached me to submit a Petition of Grievance as the only untried means left to him. Committee members should have a previously provided copy of the Petition to include the suggested Legislative remedy.

Timeline Handibode vs Hebron 2006 Tax Appeal

1. March 2006 - Property inventory filed with Hebron.
2. 11/2/2006 - Property appraisal by Brian Arenstam of McClean Associates. Effective date is 4/1/2006.
3. 2/26/2007 - Submitted municipal abatement application to Hebron.
4. 6/29/2007 - Hebron selectmen deny 2006 appeal.
5. 8/2/2007 - Met w/ selectmen RE: 2006 appeal. Still denied. Selectman Barnard reminded Handibode that he couldn't use the sale of 73 Panorama Lane. (Map 20-02-05) as a comparable sale because the sale happened after assessment day (4/1/2006). *N.B. - this becomes very important later for the 2008 appeal as Hebron uses 2 comparables against handibode in that instance and both were sold after assessment day (one of them 2 ½ years after assessment day). A question arises here: At what point does a comparable sale become inadmissible after an assessment date. This definitely needs clarification.
6. 8/16/2007 - Petition for appeal of 2006 taxes filed by attorney Gartrell (of law firm of GCG with Grafton county superior court.
7. 10/23/2008- Trial Handibode vs Hebron – 2006 appeal in Superior Court.
8. 11/13/2008 - Judge Bornstein denies appeal. Handibode's own appraiser testified that appraisals that are within 10% of each other are mutually supportable. \$43,000 difference should not be mutually supportable. Total appeal costs to Handibode = Approximately \$11,000.

Timeline Handibode vs Hebron 2008 Tax Appeal

9. 3/7/2008- Property inventory filed with Hebron.
10. 9/26/2008- 291 Hobart Hill Rd. (18-30-HH08) sold for \$475,000. Hebron would later use it as Comparable #2 against Handibode at BTLA hearing. Hebron took an outrageously high adjustment of \$270,000 for this property's "LACK OF VIEW" to drive up its market value and hurt Handibode's chance of a successful appeal. BTLA allowed this comp over Handibode's strong objection. Sale occurred six months after Assessment Day (4/1/2008.)
11. 2/26/2009 - Submitted Municipal appeal applic to town. John Dunklee, Chairman of Hebron Selectmen, looked over the Handibode appeal and said, "You can't use the sale of 73 Panorama Lane on 7/7/2007 as a comp. It's an Unqualified sale". Handibode responded, "I am not using that sale. I am using the sale on October 10, 2007 from Walter Apt to Thomas Lloyd." After looking it over some more, Dunklee agreed, "Okay, that's a qualified legitimate sale". *N.B. For four years, this sale of 73 Panorama Ln. (Map 20-02-05) has appeared as a Q sale on the official tax cards and on Hebron's listing of all sales in the town. It was not changed to a "U" sale until 2011. At the BTLA appeal hearing in Oct. 2010, Hebron said that property was a "U" because it "may be a less than arms length sale" but presented no evidence whatsoever to support their claim. The Board agreed with Hebron and attached no weight to my use of this comp.
12. 6/24/2009 - Selectmen deny appeal without giving the courtesy of a remeasurement of wrong deck square footage.
13. 7/15/2009 - BTLA acknowledgement of receipt of '08 appeal.
14. 8/7/2009 - BTLA order to attempt to settle by 12/7/2009. Still no remeasurement of square footage done.
15. 10/5/2009 - 3 Selectmen came out and remeasured exterior of house. Acknowledged that the porch is 66 sq ft and not 246 sq ft. Mistake caused by adding the rear wood deck sq. footage of 180 to porch. Have been paying this extra sq footage tax for over 5 years. *N.B. Selectmen remeasured only after hearing from this Board and after the denial.
16. 11/5/2009 - Met with Hebron Selectman Matthews. No agreement. He refused to admit the value of our property had gone down in any way. He said, "Even if the value of your property has gone down due to a general decline, we couldn't lower your assessment without lowering everyone else's". He also said that the Walter Appt sale of property across the street (Map 20-02- subplot 5) for \$61,000 less than the purchase price was not significant.
17. 11/9/2009 - Mark Stetson, Avitar, did a partial interior measurement. Claimed more finished basement unrecorded and new patio designation

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as well as more attic habitable space even though nothing had changed since day one.

18. 11/25/2009- Notice of assessment increase of \$900. Up to \$651,400.
19. 8/6/2010 - 87 Panorama Lane (Map 20-02-09) is sold for \$610,000. It would later be used as comparable sale #3 against Handibode at the BTLA hearing. This sale occurred 2½ years after Assessment Day (4/1/2008.)
20. 10/23/2010 - Wrote a letter to the BTLA voicing strong opposition to Hebron's use of comparables #2 & 3 in its sales report. Requested disallowance of both comps.
21. 10/27/2010- 2008 Property Appeal heard at the BTLA.
22. 12/29/2010- BTLA denied Handibode appeal. Approved Hebron's revised assessment of \$648,600. *N.B. The board allowed both comps 2 & 3 be admitted by Hebron over Handibode's strong objections. Hebron allowed to use 2 comps against him that were months and even years past Assessment Day, even though Selectmen Bruce Barnard told Handibode on 8/2/2007 that I, the appellant, would not be allowed to do that.
23. 1/7/2011- Sent a letter to the BTLA expressing a wholehearted disagreement with its decision.
24. 2/1/2011 - Handibode contacts Representative Duffy Daugherty to represent him in a Petition of Grievance to the NH House concerning this whole affair in hopes of some final resolution that recognized some realism and factual basis for his property tax bill.

Timeline Handibode 2011 Property Tax

25. 4/2011 - Inventory filed with Hebron indicating no improvements.
26. 5/28/ 2011 - Received 2011 preliminary tax bill (first half) - \$648,600.
27. 6/ 9/2011 - Received letter from Hebron selectmen telling of a town wide update of property values. New values not to be implemented until the December tax bill. Handibode property preliminary assessment is \$606,400 (building value is increased by \$2,500 with no improvements; land is decreased by \$44,700; features value remained the same).
28. 6/21/2011 - Went to informal hearing for abatement of 2011 assessment. Spoke to Mark Stetson and Gary Roberge of Avitar Associates. Handibode questioned why his house increased \$2,500 in a declining market with no improvements. Also told Avitar it is wrong, that the Gregory property at the top of Panorama Lane is assessed for \$25,000 less than Handibode. Gregory's house has 7,930 sq ft with 4 BR and 3 baths as opposed to Handibode with 3,052 sq ft with 2 BR and 2 and a half baths. Avitar's response was that "there are issues with Gregory's building." *N.B. - Handibode building quality is classified "Excellent. Gregory building classified as "Excellent plus 20%". Whatever the

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“issues” are, they did not lower the quality of the building classification. Furthermore, the Gregory land is suddenly assessed \$12,200 less than Handibode. Both have 5 acres, but the Gregory view is vastly superior to Handibode, and Gregory paid more than double for his acreage. Avitar refuses to change the Handibode assessment.

29.6/25/2011 – Handibode pays first half of 2011 property tax.

30.7/29/2011 - Received official assessment of \$606,400 from selectmen.

Mr Handibode is fully aware that the Legislature has no authority to order any political entity such as a city or town to perform a special property reassessment for him, nor overturn a Superior Court ruling or a decision delivered by the BTLA. But what the Legislature can do, and, in my opinion, has an obligation to do, is to make sure the State's property assessment and appeals processes provide honesty and fairness to every citizen in the taxation of their properties.

Given the facts presented, Mr Handibode, having exhausted all avenues and with no other recourse to justice, seeks Legislative Redress as the only remaining avenue to resolve this untenable and unacceptable state of affairs.

What Mr Handibode desires for himself (and for all other property-owning taxpayers in New Hampshire who all too often face similar situations such as his) is to restore confidence in the property valuation process used in this State. This would also include ensuring New Hampshire citizens also have an honest chance for an equally fair and evenly applied appeals process should they find it necessary to challenge an assessment. This is an endemic problem touching many citizens in our State, not restricted to Mr Handibode but what he endured over the last five years deserves singular consideration.

To that end, Mr Handibode calls for the Legislature to authorize a study and oversight committee to conduct a full and complete top-to-bottom review of the New Hampshire property assessment, taxation and appeals processes for the purpose of overhauling these processes, to include developing and recommending such legal and administrative changes that will ensure all New Hampshire taxpaying property owners receive the maximum protection of their property rights and fairness due them.

Respectfully submitted for your information and consideration,

Hon J.C. "Duffy" Daugherty
NH State Representative
Coös County District 1 Colebrook
Ways & Means Committee
HP: 603.237.8618
Cell: 603.728.8635
duffy.daugherty@leg.state.nh.us

"Victory or Death"

TIMELINE
HANDIBODE VS HEBRON 2006 TAX APPEAL

MARCH 2006- INVENTORY FILED WITH HEBRON.

11/2/2006- PROPERTY APPRAISAL BY BRIAN ARENSTAM OF McCLEAN ASSOC.,
EFFECTIVE DATE IS 4/1/2006.

2/26/2007- SUBMITTED MUNICIPAL ABATEMENT APPLICATION TO HEBRON.

6/29/2007- HEBRON SELECTMEN DENY OUR 2006 APPEAL.

8/2/2007- MET W/ SELECTMEN RE 2006 APPEAL. STILL DENIED. SELECTMAN BARNARD REMINDED ME THAT I CANNOT USE THE SALE OF 73 PANORAMA LN. (MAP 20-02-05) AS A COMP SALE BECAUSE THE SALE HAPPENED AFTER ASSESSMENT DAY (4/1/2006). N.B.*- THIS BECOMES VERY IMPORTANT LATER FOR THE 2008 APPEAL AS HEBRON USES 2 COMPARABLES AGAINST ME AND BOTH WERE SOLD AFTER ASSESSMENT DAY. (ONE OF THEM 2 ½ YEARS AFTER ASSESSMENT DAY.

I REQUESTED AND RECEIVED A COPY OF THE MINUTES FOR THIS SELECTMEN'S MEETING A SHORT WHILE AFTERWARDS.

8/16/2007- PETITION FOR APPEAL OF 2006 TAXES FILED BY ATTORNEY GARTRELL (OF LAW FIRM OF GCG) WITH GRAFTON CO. SUPERIOR COURT.

10/23/2008- TRIAL OF HANDIBODE VS HEBRON 2006 APPEAL IN SUPERIOR COURT. NO DECISION YET.

11/13/2008- JUDGE P. BORENSTEIN DENIES OUR APPEAL . HANDIBODE'S OWN APPRAISER TESTIFIED THAT APPRAISALS THAT ARE WITHIN 10% OF EACH OTHER ARE MUTUALLY SUPPORTABLE. \$43,000 DIFFERENCE IS NOT MUTALLY SUPPORTABLE TO US. NOT IN THE LEAST.

Timeline for audiotape of Handibode V Hebron 2006 Superior Court

11:25a.m. -1200p.m.

Frank Handibode on witness stand. Identifies his property etc.

12:00p.m -12:31p.m.

Brian Arenstam, lic. Appraiser for McLean Assoc. of Gilford, NH, testifies to 3 things:

1. His appraisal of \$607,000 of the Handibode property and Hebron's assessment of \$650,500 for that prop are mutually supportable because they are within 10% of each other. Later, when I asked him to show me that in writing, he said, "You won't find it in writing. It's a generally accepted practice in the industry." (appraisals).
2. When asked by Hebron's attorney if he thought that \$383,000 was a fair assessment for Handibode's 5 acres with a view, he replied, "No, I regard \$383,000 for five acres in Hebron with a view as exorbitantly high." Judge Borenstein ignored this expert opinion in rendering his decision.
3. Mr. Arenstam was asked if he could break out the value of a view in appraising a property, he said, "No, I would not be able to do that." N.B. Arenstam had appraised 1200 properties in six years, many with views.

Lunch Break 12:31-1:38p.m.

1:41p.m. - Attorney Whitelaw moves to dismiss Handibode appeal. Judge holds off.

1:45p.m. - Gary Roberge, CEO of Avitar Assoc. of New England, on the stand. He testifies that in 2006 a town-wide update was done using statistical analysis.

1:59p.m.- Roberge asked by Donald Gartrell (Handibode's attorney), "Did you diminish values by the downward trend?" He answered that the trend was level. Not downward until mid-2006.

2:08p.m. – No reduction of assessments due to unattractive views. Not all properties in Hebron were visited in the town-wide update. Only 20% which were randomly selected. No, We were not changing the base value by doing only 20%. There is no requirement that we have to visit every property in doing a town-wide revaluation. Gartrell does not agree. He says RSA 75:8a and the NH constitution do require a visit to every property every 5th year.

3:08 p.m. Gary Roberge states, "There is no question that it (view assessing-my parantheses) is subjective, but what isn't?"

3:18 p.m. – Important back and forth between Roberge and Gartrell.

MINUTES OF HEBRON
BOARD OF SELECTMEN
THURSDAY, AUGUST 2, 2007

PRESENT: Richard Cowern, John Dunklee, Bruce Barnard and Administrative Assistant, Karen Corliss

OTHERS PRESENT: Jaye Holmstead (Director of Voices against Violence), Tony Raymond (Chairman of the Board for Voices against Violence)

7:00 P.M. **VOICES AGAINST VIOLENCE REPRESENTATIVES:** Jaye Holmstead and Tony Raymond approached the Board of Selectmen to thank them and the community for supporting the organization. Ms. Holmstead explained to the Board that they are taking the time to meet with the communities that contribute to the organization and to give the communities an opportunity to ask any questions that they may have about the organization. Tony Raymond explained to the Board that he understands the tough choices they are faced with each year during the budgeting process deciding which non-profit organization to donate to and thanked them for their continued support. The Selectmen thanked them for taking the time to meet with them.

7:15 P.M. **FRANK HANDIBODE - 66 PANORAMA LANE - ABATEMENT APPLICATION DECISION:** Frank Handibode (resident of 66 Panorama Lane, Tax Map 20 Lot 002.006) approached the Board of Selectmen to discuss the denial of his abatement application. Mr. Handibode questioned the denial of his tax abatement since the sale ability of homes in Hebron has declined. Mr. Handibode gave an example of the sale of his neighbor's property that had been on the market for two years and finally sold for \$435,000. Selectman Barnard explained to Mr. Handibode that the assessments are based on sales of properties until April 1, 2006. Mr. Barnard explained the report that the town generates for the State of NH Department of Revenue Administration based on sales that determines whether or not the assessments are within 90% to 110% of the market value. Selectman Barnard informed Mr. Handibode that it will take a year before the current sales will be reflected in this report. Mr. Handibode discussed a couple of properties on Panorama Lane that he compared to his property. Selectman Barnard explained the difference between the vacant land assessment and the developed land assessment. Mr. Handibode expressed his concerns with the appraisal he submitted and the Selectmen's reaction to the appraisal. Chairman Cowern informed Mr. Handibode that the appraisal used property from George Road and the Town of Bridgewater. Chairman Cowern explained that the property on George Road does not have a view that compares to the views on Panorama Lane.

Chairman Cowern informed Mr. Handibode that he reviewed the properties on Panorama Lane himself and feels that Mr. Handibode's assessment is in line with the surrounding properties. The Selectman informed Mr. Handibode that they are not going to change their mind on denying the abatement request. Selectman Barnard informed Mr. Handibode that he has the right to appeal the decision with the Board of Tax and Land Appeals or Superior Court. Mr. Handibode thanked the Board for taking the time to meet with him regarding this matter.

8:00 P.M. **FIRE DEPARTMENT - PUMP TRUCK:** Buddy Crane approached the Selectmen to discuss what the town is going to do with the old Fire Department pump truck. The Selectmen informed Mr. Crane that there has been interest expressed by another person. The Selectmen decided to accept sealed bids for the truck. Dick Cowern made the motion to open the sealed bids on Monday, August 6, 2007 at 3:00 p.m., seconded by Bruce Barnard. The vote was unanimous.

8:15 P.M. **APPROVAL OF THE MINUTES:** The Selectmen reviewed the Selectmen's Meeting minutes of July 19, 2007 and made the following corrections:

- Under Update on Pending Items - last bullet - change the Historical Society give the Library signs to the Historical Society will give a letter to the Library stating that the materials will be on loan and the Library will not be held responsible for damaged or lost items.
- Under Hebron Village Cemetery Sign - change Gene to Janice
- Under Action Items - add DRA's in front of report for them to sign.
- Last page at 9:30 P.M. - change Bruce Barnard mad the motion to Bruce Barnard made the motion.
- Last page at 9:30 P.M. - change The letter will be sent to Bruce Barnard and John Dunklee to The letter will be sent to Bruce Barnard, John Dunklee and Town Counsel.

John Dunklee made the motion to approve the Selectmen's Meeting minutes of July 19, 2007 as corrected, seconded by Bruce Barnard. The vote was unanimous.

8:30 P.M. **ACTION ITEMS:**

- The Selectmen signed the **accounting manifest**.

TIMELINE
HANDIBODE VS. HEBRON '08 TAX APPEAL

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1/7/2011- Sent a letter to the BTLA stating that we wholeheartedly disagree with its decision.

20-02-06

http://data.avitarassociates.com/card.a

HANDIBODE

YEARS 2006-2011

Town of Hebron

FRANK

Parcel ID: 000020 000002 000006
Owner: HANDIBODE, FRANK M
HANDIBODE, MARIANNE
Location: 66 PANORAMA LANE
Acres: 5.000

General

Valuation		Listing History		Districts	
Building Value:	\$263,400	List Date	Lister	District	% In Dist.
Land Value:	\$338,700	11/10/2009	MSAL	BRID-HEB VILL	100
Features Value:	\$4,300	03/22/2007	CMPM		
Card Value:	\$606,400	09/03/2004	DRHL		
Parcel Value:	\$606,400	09/03/2004	ETHC		
		04/28/2004	CMPM		

Notes: LOT 6 BEAR MT BLUFF; BEIGE; EX VU OF MTNS & LAKE; 11/09; HSU OVER GAR MEAS 12'; HSU OVER KIT MEAS 6'; DNPU HEARTH IN BMF; BMF ALSO HAS CARPET; 5 FIX IN MSTR BTH; HD TILE IN KIT; DNPU SM LT NEXT TO SHED;

History Of Taxable Values

Tax Year	Building	Features	Land	Total Taxable
2010	\$260,900	\$4,300	\$383,400	\$648,600
2009	\$262,800	\$4,300	\$383,400	\$650,500
2008	\$262,800	\$4,300	\$383,400	\$650,500
2007	262,800	4,300	383,400	650,500
2006	262,800	4,300	383,000	650,100

Sales

There Are No Sales For This Card

Land

Size: 5.000 Ac. Site: AVERAGE
 Zone: 03 - RURAL DISTRICT Driveway: PAVED
 Neighborhood: AVG +20 120% Road: PAVED
 Land Use: 1F RES Taxable Value: \$338,700

Land Type	Units	Base Rate	N	Adj	Site	Road	Dway	Topo	Cond	Ad Valorem	SPI	R	Tax Value
1F RES	2.000 AC	73.500	G	120	100	100	100	ROLLING	100	83,800	0	N	83,800
1F RES	3.000 AC	1,800	X	100	0	0	0	MODERATE	100	4,900	0	N	4,900
1F RES	1.000 VU	100,000	X	100	0	0	0		250	250,000	0	N	250,000

Building

2.00 STORY CONTEMP Built In 1998

Roof: GABLE HIP Heat: OIL Size Adj. 0.9138
 ASPHALT HOT WATER Base Rate: 78.00
 Exterior: VINYL SIDING Bedrooms: 2 Building Rate: 1.2159
 Bathrooms: 2.5
 Interior: DRYWALL Adj. Base Rate: 94.84
 AC: NO Effective Area: 3052
 Flooring: HARDWOOD Quality: EXC Cost New: \$289,452
 CARPET

Depreciation						
Normal	Physical	Functional	Economic	Temporary	Total Dpr.	Assessment
GOOD		WL HT				
7%	0%	2%	0%	0%	9%	\$263,400

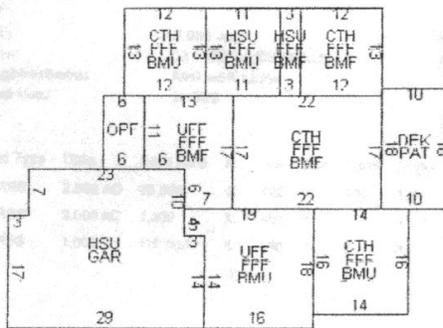
Features

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Value	Notes
GENERATOR	1		100	0.00	100	\$0	
FIREPLACE 1-STAND	1		100	3000.00	100	\$3,000	
SHED-WOOD	108	12 x 9	208	7.00	80	\$1,258	ON BLOCKS
Total:						\$4,300	

Photo



Sketch



Code	Description	Area	Eff Area
BMF	BSMNT FINISHED	754	226
BMU	BSMNT UNFINISHED	823	123
CTH	CATHEDRAL CEILING	910	91
DEK	DECK/ENTRANCE	180	18
FFF	FST FLR FIN	1,577	1,577
GAR	GARAGE ATTCHD	645	280
HSU	1/2 STRY UNFIN	827	207
OPF	OPEN PORCH	66	17
PAT	PATIO AREA	180	18
UFF	UPPER FLR FIN	485	485
			3,052

Printed on 06-18-11

GREGORY - 20-2-11 YEARS 2006-2011

Town of Hebron

Parcel ID: 000020 000002 000011
 Owner: GREGORY JR., EDWARD
 GREGORY, DONNA MCLAUGHLIN
 Location: 98 PANORAMA LANE
 Acres: 5.000

General

Valuation		Listing History		Districts	
		List Date	Lister	District	% In Dist.
-57,500	Building Value:	03/28/2011	JBPE	BRID-HEB	100
-56,900	Land Value:	04/21/2010	JBVE	VILL	
	Features Value:	04/05/2009	MVPM		
	Card Value:	04/22/2008	MVPE		
-114,400	Parcel Value:	07/10/2007	INSP		

Notes: KIT UNFIN; 1 BTH=TEMP FIX; UNFIN HEAT; ELEC IN PLACE, NO FIX; HOLES IN WALLS & FLRS FROM LEAK RRS; SUB FLR ONLY, TRIM UNFIN; NO INT DRS; PR ACC TO FRNT ENT; CRACKS IN FNDTN; CHMNY COLLAPSED; GAS LINE NEEDS REPLACING; CRACKS IN WALLS & CEIL=PR CONST;CK2012; 120+ DEG MULTI-TIER MTN/VALLEY/HILLS/LAKE VU; LAKE VU PART BLOCKED TO SOUTH;

History Of Taxable Values

Tax Year	Building	Features	Land	Total Taxable
2010	\$307,200	\$5,200	\$383,400	\$695,800
2009	\$299,800	\$3,000	\$383,400	\$686,200
2008	\$299,800	\$3,000	\$383,400	\$686,200
2007	291,900	3,000	383,400	678,300
2006	291,900	3,000	383,000	677,900

Sales
 There Are No Sales For This Card

Land

Size: 5.000 Ac.
 Zone: 03 - RURAL DISTRICT
 Neighborhood: AVG +20 120%
 Land Use: 1F RES
 Site: FAIR
 Driveway: GRAVEL
 Road: PAVED
 Taxable Value: \$326,500

Land Type	Units	Base Rate	N	Adj	Site	Road	Dway	Topo	Cond	Ad Valorem	SPI	R	Tax Value
1F RES	2.000 AC	73,500	G	120	95	100	95	MODERATE	100	71,600	0	N	71,600
1F RES	3.000 AC	1,800	X	100	0	0	0	MODERATE	100	4,900	0	N	4,900
1F RES	1.000 VU	100,000	X	100	0	0	0		250	250,000	0	N	250,000

Building

2.00 STORY CONTEMP Built In 2002

Roof: GABLE HIP
 ASPHALT
 Exterior: VINYL SIDING
 Interior: DRYWALL
 Flooring: CARPET
 HARDWOOD
 Heat: GAS
 HOT WATER
 Bedrooms: 4
 Bathrooms: 3.0
 AC: NO
 Quality: EXC+20
 Size Adj.: 0.8131
 Base Rate: 78.00
 Building Rate: 1.2614
 Adj. Base Rate: 98.39
 Effective Area: 7930
 Cost New: \$780,233

Depreciation		Physical	Functional	Economic	Temporary	Total Dpr.	Assessment
Normal	AVERAGE		COND		UC -'09		
8%		0%	20%	0%	40%	68%	\$249,700

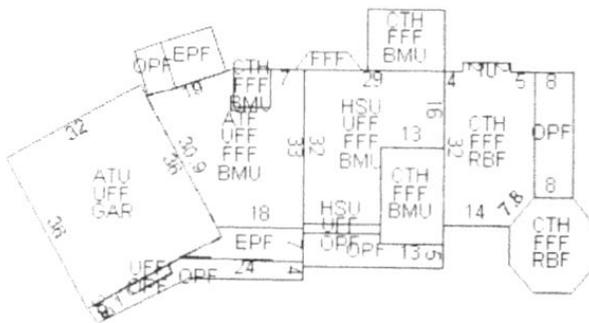
Features

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Value	Notes
GENERATOR	1		100	0.00	100	\$0	
FIREPLACE 1-STAND	1		100	3000.00	100	\$3,000	
PATIO	260	10 x 26	122	7.00	100	\$2,220	
Total:						\$5,200	

Photo



Sketch



Code	Description	Area	Eff Area
ATF	ATTIC FINISHED	769	192
ATU	ATTIC UNFINISHED	1,152	115
BMU	BSMNT UNFINISHED	2,021	303
CTH	CATHEDRAL CEILING	1,445	145
EPF	ENCLSD PORCH	247	173
FFF	FST FLR FIN	2,978	2,978
GAR	GARAGE ATTCHD	1,152	518
HSU	1/2 STRY UNFIN	752	188
OPF	OPEN PORCH	673	168
RBF	RAISED BSMNT FIN	913	457
UFF	UPPER FLR FIN	2,693	2,693
			7,930

Printed on 06-12-11



PICTURE OF GREGORY BUILDING- 98 PANORAMA LN. TAX MAP 20-02-11. HOUSE HAS 7,930 SQ. FT. W/ 4 BEDRMS & 3 BTHRMS. BLDG. ASSESSED AT \$249,700. TOTAL PARCEL ASSESSMT. IS \$581,400.



PICTURE OF HANDIBODE BUILDING- 66 PANORAMA LN. TAX MAP 20-02-06. HOUSE HAS 3,052 SQ. FT. W/ 2 BEDRMS & 2 1/2 BTHRMS. BLDG. ASSESSED AT \$263,400. TOTAL PARCEL ASSESSMT IS \$606,400.

TIMELINE

HANDBODE 2011 PROPERTY TAX

APRIL, 2011- INVENTORY FILED WITH HEBRON. NO IMPROVEMENTS.

MAY 28, 2011- RECEIVED 2011 PRELIMINARY TAX BILL (FIRST HALF) - \$648,600

JUNE 9, 2011- RECEIVED LETTER FROM HEBRON SELECTMEN TELLING OF A TOWNWIDE UPDATE OF PROPERTY VALUES. NEW VALUES NOT TO BE IMPLEMENTED UNTIL THE DECEMBER TAX BILL. HANDBODE PROPERTY PRELIMINARY ASSESSMENT IS \$606,400. (BUILDING VALUE IS INCREASED BY \$2,500 WITH NO IMPROVEMENTS; LAND IS DECREASED BY \$44,700; FEATURES VALUE REMAINED THE SAME.)

JUNE 21, 2011- WENT TO INFORMAL HEARING FOR ABATEMENT OF 2011 ASSESSMENT. SPOKE TO MARK STETSON AND GARY ROBERGE OF AVITAR ASSOCIATES. I QUESTIONED WHY MY HOUSE INCREASED \$2,500 IN A DECLINING MARKET WITH NO IMPROVEMENTS.

ALSO TOLD THEM IT IS WRONG THAT THE GREGORY PROPERTY AT THE TOP OF PANORAMA LN. SHOULD BE ASSESSED FOR \$25,000 LESS THAN HANDBODE. GREGORY'S HOUSE HAS 7,930 SQ. FT. WITH 4 BR'S AND 3 BATHRMS AS OPPOSED TO HANDBODE WITH 3,052 SQ. FT. WITH 2 BR'S AND 2 AND A HALF BATHRMS. AVITAR'S RESPONSE WAS THAT "THERE ARE ISSUES WITH GREGORY'S BUILDING." N.B.*- HANDBODE BLDG. QUALITY IS CLASSIFIED AS "EXCELLENT." GREGORY'S BLDG. QUAL. CLASSIFIED AS "EXCELLENT PLUS 20." WHATEVER THE "ISSUES" ARE THEY DID NOT LOWER THE QUALITY OF THE BLDG. CLASSIFICATION. FURTHERMORE, GREGORY'S LAND IS SUDDENLY ASSESSED \$12,200 LESS THAN HANDBODE. BOTH HAVE 5 ACRES, BUT GREGORY'S VIEW IS VASTLY SUPERIOR TO HANDBODE, AND HE PAID MORE THAN DOUBLE FOR HIS ACREAGE.

AVITAR REFUSED TO CHANGE MY ASSESSMENT.

JUNE 25, 2011- PAID FIRST HALF OF 2011 PROP. TAX.

JULY 29, 2011- RECEIVED OFFICIAL ASSESSMENT OF \$606,400 FROM SELECTMEN.

Town of Hebron
Board of Selectmen
P.O. Box 188
Hebron NH 03241

HANDIBODE, FRANK M
HANDIBODE, MARIANNE
66 PANORAMA LANE
HEBRON, NH 03241

Map Lot Sub : 000020 000002 000006

July 29, 2011

Dear Property Owner:

The value listed below is your final value developed from the recent townwide update after review and changes from the informal hearing process in **Hebron, N.H.**

Changes may have occurred whether or not you scheduled an appointment for an informal hearing.

If you have any further questions or concerns, they should be addressed through the abatement process once you have received your final tax bill in the fall.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount.

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

Land Value: \$ 338,700

Other Value: \$ 267,700

Total Parcel Value: \$ 606,400