

Anne L. Ouellette Morrison and J. Paul Vaichunas
v.
City of Laconia

Docket No. 4155-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the 1988 abated (twice) assessment of \$89,900.00 (land, \$51,700.00, buildings, \$38,200.00) on a single-family house on Paugus Street (the Property). For the reasons stated below, appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued the "City's" assessment did not accurately reflect the following:

- 1) the quality and condition of the building;
- 2) the quality of the view;
- 3) the disturbance caused by the railroad; and
- 4) the comparable properties in the area.

We find the Taxpayers failed to prove their assessment was disproportional, especially since the City has already twice abated the

Property's assessment from \$119,300.00 to \$92,000.00, and finally at \$89,900.00. We also find the City supported the Property's assessment. Finally, the board's inspector opined the property should be assessed at \$107,600.00 (land \$73,900.00, building \$33,700.00). Given all of the evidence, the assessment cannot reasonably be challenged and is possibly too low. Either way, the appeal is denied.

November 27, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Anne L. Ouellette Morrison and J. Paul Vaichunas, the Taxpayers, to the Chairman, Board of Assessors, City of Laconia, and to Scott W. Bartlett, M.M.C., Inc.

November 27, 1990

Michele E. LeBrun, Clerk