

**Joan M. Cormier
v.
City of Laconia**

Docket No. 4239-88

DECISION

A hearing in this appeal was held, as scheduled, on September 5, 1990. The Taxpayer represented herself. The Town was represented by Kathy Temchack, Assessor and David Bolton, Appraiser for M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$112,800 (land, \$51,300; buildings, \$61,500) placed on her real estate, located on Weirs Boulevard for the 1988 tax year. The property is unit 8B of the Racquet Club condominium complex.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100% for the 1988 tax year for the City of Laconia.

Mrs. Cormier stated that she agreed with the Board's investigator's estimate of value of \$101,774. She referred to condominium listings with realtors that she had supplied with her application for abatement which showed sales or asking prices ranging from \$83,800 to \$129,900. She stated that she felt that the real estate market had dropped from 1986 and 1987 to 1988.

Mr. Bolton submitted three sales, in 1986 and 1987, of comparable units, one which was located in the same condominium complex and two which were located in an adjacent comparable complex, Four Seasons. He argued that the taxpayer's assessment equated to \$94.63 per square foot of living area which was in the range indicated by the three sales of \$88.09 to \$119.73.

Mr. Bolton testified that while it is true the market for condominiums in Laconia has declined from 1988 to the present, there were sales that indicated properties were still appreciating through to the end of 1987

consequently sales in 1986 and 1987 were trended at the rate of 1% per month to the end of 1987 and no trending rate in 1988.

The Board rules as follows.

The Taxpayer's appeal is based on the Constitution of New Hampshire, Part 2, Article 5, which states in part:

And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state; and upon all estates within the same

and RSA 75:1 (supp.) which states:

Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

The Board finds the realtors listings submitted by the Taxpayer are less than conclusive evidence of the market value of the Taxpayer's property as some of them were asking prices not actual sale prices and as the Taxpayer had no knowledge of the details of those that did sell.

Further, the Board finds that the Board's investigators adjustment of the building portion of the assessment by 15% for no dock was already accounted for in his recommended lower common amenities (land) value. Removing the 15% adjustment would change his estimate to \$111,450, very similar to the City's assessment.

The Board rules that the City's assessment is reasonable for the 1988 tax year given the above findings and the sales submitted by the City.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue, Member

Paul B. Franklin, Acting Chairman

Ignatius MacLellan, Member

Date: September 12, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Joan M. Cormier, taxpayer; and Chairman, Board of Assessors of Laconia; and David W. Bolton, Appraiser for M.M.C., Inc..

Michele E. LeBrun, Clerk

Date: September 12, 1990

0009