Syren Hovanian and Lucie Hovanian
v.
City of Laconia

Docket Nos. 4269-88 and 5979-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 and 1989 assessment of $261,900 (previously abated) (land, $220,500; buildings, $41,400) on Map 92D, Block 165, Lot 6 on Morris Street. The 1988 and the 1989 tax years have been consolidated for hearing. For the reasons stated below, the appeals for abatement are granted.

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); carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because, "The taxpayer's parcel is not contiguous and the majority of his land is not waterfront and should not be valued at waterfront taxation rates. The taxpayer has no title to the underlying road laid out to serve all of the subdivision. His tax rate should be adjusted and his tax bill should be abated for the year from which this appeal arises and all subsequent years to reflect the status of his title and the division of his seasonal homesite."

The City argued the assessment was proper because a 2% adjustment was made for the influence of Coolidge Ave. a/k/a Lakeshore Ave. Further, Mr. Scott Bartlett, M.M.C., Inc. representative, submitted six comparable sales which he felt supported the city's assessment.

Based on the evidence, we find the correct assessment should be $217,800 (land, $176,400 and building, $41,400). This assessment is ordered because the Board finds the market would recognize a substantial impact on market value as

a result of the "paper road" across the subject lot between the cottage, and the lake frontage. The fact that the 'paper' road is more physically available to foot and vehicular traffic than some other properties with a similar deeded row, leads the Board to make a 20% adjustment to the land value only.

If the taxes have been paid, the amount paid on the value in excess of $217,800 shall be refunded with interest at six percent per annum from date paid to refund date, for 1988 and 1989.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Ignatius MacLellan, Member

Date: April 30, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Syren & Lucie Hovanian, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott Bartlett, Appraiser for M.M.C., Inc.

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Michele E. LeBrun, Clerk

Date: April 30, 1991

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