

Richard A. and Grace Milford

v.

City of Laconia

Docket No. 4295-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$120,000 (land, \$55,900; buildings, \$64,100) on Rt. 11B (Map 91, Block 244-Lot 1). For the reasons stated below, the 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 assessment was excessive because:

- 1) the house doesn't have any unobstructed view of the water;
- 2) the garage is old, undersized and in poor condition;
- 3) the house is 66 years old and in need of repair, partially heated and insulated;
- 4) the roof is 25 years old and needs replacement;
- 5) basement is only partial and unheated; and
- 6) Sucker Brook carries "dump runoff" past the subject property and has a strong odor, particularly on hot summer days.

The City presented:

- a) a list of comparable properties used in the revaluation;
- b) a spread sheet showing the comparables and various units of comparison, e.g., square feet and lake frontage;
- c) a spread sheet showing the Property; and
- d) the assessment cards for the comparables. The City also showed on a city map the location of the comparables and the Property.

The City argued the assessment was proper because:

- 1) a substantial adjustment was made after the revaluation and prior to the hearing for both land and building;
- 2) it was based on sales data of comparable properties with adequate adjustments made to reflect the Property's value;
- 3) the same methodology was used for these types of properties;

The Board further notes that:

- 1) the City settled a disputed assessment for the same tax year on an undeveloped 38' x 100' (approx.) shore front lot with a seasonal dock which had been appealed to the Superior Court but withdrawn after settlement by the appellant and the City. This parcel is located across Rt. 11B and gives the Milford's house lot access to Lake Winnapesaukee; and
- 2) the Board finds the two lots referred to above create a contributory value which is synergistic.

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We find the Taxpayers failed to prove their assessment was
disproportional. We also find the City supported the Property's assessment.
SO ORDERED.

BOARD OF TAX AND

LAND APPEALS

George Twigg, III, Chairman

Paul B.

Franklin, Member

CERTIFICATION

I certify that copies of the within Decision have this date been
mailed, postage prepaid, to Richard A. and Grace Milford, taxpayers; the
Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for
M.M.C., Inc.

Date: April 28, 1992

Clerk

Valerie B. Lanigan,