

Carole J. Valentine and Aubert T. Valentine

v.

City of Laconia

Docket No. 4462-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$115,400 (land, \$28,900; buildings, \$86,500) on their real estate, consisting of a dwelling on a 13,508 square-foot lot at 21 Edwards Street (the Property). For the reasons stated below, the appeal for abatement is 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); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayers carried this burden and proved they were disproportionately taxed.

The Taxpayers argued the assessment was excessive because:

- 1)the location near the sand pits caused high crime and disturbance, affecting the Property's value in 1988; and
- 2)the Taxpayer also questioned the building's value, but accepted the adjustment suggested by the City.

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.

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The City argued the assessment was proper because:

- 1)it was based on sales data of comparable properties with adequate adjustments made to reflect the Property's value;
- 2)the same methodology was used for these types of properties; and
- 3)the Taxpayers' arguments were not reflected in the market. The City agreed the assessment should be adjusted to \$112,900 (land, \$28,900; building, \$84,000) to reflect some of the Taxpayers' concerns with the building.

Based on the evidence, we find the correct assessment should be \$107,255, (land, \$27,455 and building, \$79,800). This assessment is ordered because the Board believes the Taxpayers' proximity to the "pits" would affect the Property's market value. Therefore, a 5% economic adjustment was made in the Property's assessment. We note the Taxpayers indicated that by 1990, the problems with the pits were diminished because of the crime watch program.

If the taxes have been paid, the amount paid on the value in excess of \$107,255 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Carole J. Valentine and Aubert T. Valentine, Taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: November 15, 1991

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