

M. Patricia Hilsinger

v.

City of Laconia

Docket No. 4469-88

DECISION

A hearing in this appeal was held, as scheduled, on August 3, 1990. The Taxpayer was represented by John H. O'Hearn, Zoning Administrator, City of Medford, Massachusetts. The City was represented by David W. Bolton, M.M.C., Inc.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$478,600 (land, \$390,300; building, \$88,300) placed on her real estate located on Pendleton Beach Road, for the 1988 tax year. The subject property consists of an approximate 1.28- acre parcel of land with 190 feet of shore frontage on Lake Winnepesaukee and improvements consisting of a four-bedroom dwelling.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1988 tax year for the City of Laconia. Based on that ratio the Taxpayer's assessment equates to a market value of \$478,600, as of April 1, 1988.

The Taxpayer's representative argued there were three easements through a portion of the land he described as Lot 3A, and also noted that Lot 3A was not a building lot. Mr. O'Hearn also stated the abutting property has a

commercial rental cottage use which effects the value of the Taxpayer's

property. Mr. O'Hearn considered the subject property and the use of the abutting property to be non-conforming uses which, in his opinion, effected the value of the subject property.

Mr. Bolton testified for the City that the subject property was a combination of two prior lots and was considered and assessed for tax purposes as one lot by the City of Laconia.

Mr. O'Hearn testified that the abutting property had 13 rental units using 400 feet of frontage on Lake Winnepesaukee. Mr. O'Hearn also stated that in his opinion the value of the Hilsinger property was \$300,000. Mr. O'Hearn also presented evidence (Taxpayer's Exhibit 1) on which comparable properties were indicated on a multi-colored map with values ranging from \$412,400 to \$494,700.

Mr. Bolton presented evidence (City's A and B) consisting of photographs of the subject property and an indication of the sale of a comparable property, which sale occurred first in August of 1987 for \$420,000 and subsequently in June of 1989 for \$460,000.

The Board finds the Taxpayer presented no evidence of market value of the subject property being impacted due to its land configuration or uses of the abutting property. The Board find from the evidence presented at the hearing and the record that the City properly assessed the subject property for the 1988 tax year.

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

September 7, 1990

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to M. Patricia Hilsinger, the Taxpayer, to the Chairman, Board of Assessors, City of Laconia, and to David W. Bolton, M.M.C., Inc.

Michele E. LeBrun, Clerk

September 7, 1991

M. Patricia Hilsinger
v.
City of Laconia

Docket No. 4469-88

Order re Motion for Rehearing

By letter dated September 18, 1990, the Taxpayer, through her representative, John H. O'Hearn, Zoning Administrator, City of Medford, Massachusetts, requested reconsideration of the Board's Decision dated September 7, 1990. The Board finds that the Taxpayer, in her request for reconsideration, did not submit any different information than was submitted at the hearing. The Board was not convinced by the Taxpayer's testimony and evidence of the detrimental effect on her property by the abutting cabin colony.

The ruling is, therefore:

Motion for reconsideration denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

October 8, 1990

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Order have been mailed this date, postage prepaid, to John O'Hearn, the Taxpayer's representative, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

October 8, 1990

M. Patricia Hilsinger

v.

City of Laconia

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The ruling is, therefore:

Motion for reconsideration denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

October 8, 1990

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Order have been mailed this date, postage prepaid, to John O'Hearn, the Taxpayer's representative, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

October 8, 1990