

**John J. Kachanian and Pauline M. Kachanian**  
**v.**  
**City of Laconia**

**Docket No. 4481-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$223,100 (land, \$180,200; buildings, \$42,900) on Map 92D, Block 165, Lot 5 on Morris Street. 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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because, "Lakeshore Ave. (a/k/a Coolidge Ave.) divides my house from the lake. My house should not be assessed as waterfront property."

The City argued the assessment was proper because they used six comparables of sales of similar property and made a 2% adjustment to the land to recognize the market effect of the 'paper road,' (Lakeshore Ave.).

Based on the evidence, we find the correct assessment should be \$205,000 (land, \$162,100 and building \$42,900). This assessment is ordered because the Board finds the 'paper road' would cause a negative impact on fair market value of the subject lot. However, from photographs presented by the City of the subject property, it is clear that the taxpayer has minimized the visual impact and physical availability of the public's possible use of the 15' wide right-of-way by the placement of railroad ties and the extension of a deck from the house

into the air space over the 'paper' road (Lakeshore Ave.). The Board adjusts the lot value with a 10% adjustment.

If the taxes have been paid, the amount paid on the value in excess of \$205,000 shall be refunded with interest at six percent per annum from date paid to refund date for 1988.

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 John J. & Pauline M. Kachanian, 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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