

**Charles A. Simmons and Lucille P. Simmons
v.
City of Laconia**

Docket No. 4483-88

DECISION

A hearing in this appeal was held, as scheduled, on November 6, 1990. The Taxpayers were represented by Charles A. Simmons, one of them. The Town was represented by Scott W. Bartlett, Appraiser for M.M.C., Inc. and Kathryn Temchack, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$205,400 (land, \$123,100; buildings, \$82,300) placed on their dwelling and garage and less than an acre lot located on 136 Franklin Street on Lake Opechee for the 1988 tax year.

The Board finds that the Taxpayers' opinion that land was over valued on Franklin Street in comparison to property on North Main Street was not substantiated by any market data. The Board finds that the Taxpayer's property fronts on Lake Opechee while North Main Street property does not.

The Board finds the City's testimony and evidence credible and supportive of the 1988 assessment.

For the above reasons the Board finds the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date: November 8, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles A. & Lucille P. Simmons, taxpayers; and Chairman, Assessors of Laconia.

Michele E. LeBrun, Clerk

Date: November 8, 1990

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