

Dale H. Collins and Nellie H. Collins
v.
City of Laconia

Docket No. 4502-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the 1988 assessment of \$96,000.00 (land \$28,800.00, buildings \$67,200.00) on a single-family home with a 22,484 square-foot lot (the Property). For the reasons stated below, 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 did not take issue with the assessment on the house. Rather, they argued the assessment on the land was too high because some of the back of the lot gets wet.

The "City" challenged the Taxpayers' argument that the land assessment should be decreased because of the land that gets wet. The City also supported its assessment with evidence of several comparables.

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

November 27, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Dale H. and Nellie H. Collins, the Taxpayers, to the Chairman, Board of Assessors, City of Laconia, and to Scott W. Bartlett, M.M.C., Inc.

November 27, 1990

Michele E. LeBrun, Clerk

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Docket No. 4502-88

CLARIFICATION

The "Taxpayer" has raised an error in the Board's November 27, 1990 decision. The Board has reviewed the decision and has determined the decision contained a typographical error. The Property consists of only a 11,284 square-foot lot, not 22,284 as reported in the decision. The decision is hereby corrected. The Board's denial of the appeal, however, was based on the correct lot size, and therefore, the typographical error did not affect the ultimate decision.

December 20, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

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