

Raymond J. O'Loughlin, Jean R. O'Loughlin and Kevin J. O'Loughlin  
v.  
City of Laconia

Docket No. 4505-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$217,500 (land, \$193,800; buildings, \$23,700) on a single-family house with 80 feet on Lake Winnepesaukee (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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 argued the assessment was excessive because: "We believe the new re-valuation was not accurate based on an independent firm's valuation -- City value, \$217,500; independent, \$135,000." The appraisal was not sent to the board by the Taxpayers, but the City supplied it at the board's request.

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.

The City argued the assessment was proper because:

- 1) it was based on sales date 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' appraisal was insufficient because it lacked basic information on the comparables and the one Laconia comparable was in far worse a location than the Property.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

Date: October 10, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Raymond J., Jean R. & Kevin O'Loughlin, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

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Brenda L. Tibbetts, Clerk

Date: October 10, 1991

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