

Roland St. Onge and Dorothy St. Onge
v.
City of Laconia

Docket No. 4506-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$286,000.00 (land, \$235,400.00; buildings, \$50,600.00) on a .65-acre lot with 150 feet of frontage on Lake Winnepesaukee, including a boat dock (the Property). For the reasons stated below, the 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 argued the assessment was too high because of:

- (1) the lack of land access to the Property;
- (2) waterfront erosion due to boat traffic; and
- (3) various other deficiencies with the Property.

The Taxpayers also argued that their tax burden is too high. See Taxpayers Exhibit 4.

The City argued adjustments were made to the assessment to adequately reflect the specific deficiencies claimed by the Taxpayers, including the access issue. Moreover, using photographs of the Property and a spreadsheet of comparable properties, the City supported the assessment.

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

In making this decision, the board notes three things. First, we have acquired an institutional knowledge of the lakefront assessments in Laconia, and based on that knowledge, which we use here by judicial notice, the assessment is not disproportionate. See Rule 201 of the New Hampshire Rules of Evidence. Second, the Property has sufficient land access pursuant to the governor and council's order. Third, increases from past assessments are not evidence that a taxpayer's property is disproportionately assessed compared to that of other properties in general in the taxing district in a given year.

See Appeal of Town of Sunapee, 126 N.H. at 217.

January 9, 1991

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 Roland and Dorothy St. Onge, the Taxpayers, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

January 9, 1991