

Helen M. Cryan
v.
City of Laconia

Docket No. 4512-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the 1988 abated assessment of \$317,900.00 (land, \$241,200, buildings, \$76,700) on a year-round single-family home with two-car garage on Paugus Bay (the Property). For the reasons stated below, appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry her burden and prove any disproportionality.

The Taxpayer argued the land assessment was too high because of:

- 1) larger lots on the same street assessed at proportionately lower values;
- 2) a culvert on the Property; and
- 3) the railroad near the Property.

The City presented evidence supporting the lower square-foot value on larger lots. The City also presented comparables to support the square-foot and front-foot values used in assessing the Property.

We find the Taxpayer failed to prove her assessment was disproportional.

We also find the City supported the Property's Assessment.

SO ORDERED.

November 27, 1990

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of this Decision have been mailed this date, postage prepaid, to Helen M. Cryan, the Taxpayer, 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