

Georgianna Freeman

v.

City of Laconia

Docket No. 4518-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$43,500 (land, \$30,900; buildings, \$12,600) on a house with a 22,200 square-foot lot (the Property). For the reasons stated below, the appeal for abatement is granted, based on the City's suggested assessment of \$31,300 (land, 22,200; buildings, \$9,100).

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 carried this burden and proved she was disproportionately taxed.

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

The Taxpayer argued the assessment was excessive because:

- 1)there are two empty cellar holes on the lot;
- 2)the house and shed need repair; and
- 3)the lot is stoney and tree rooted.

The City presented:

- a)a list of comparable properties used in the revaluation;

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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 revised assessment of \$31,300 was proper because:

1)it was based on sales data of comparable properties with adequate adjustments made to reflect the Property's value; and

2)the same methodology was used for these types of properties.

Based on the evidence, we find the correct assessment should be \$31,300, (land, \$22,200 and building, \$9,100). This assessment is ordered because the City's evidence supports the revised assessment, especially its evidence of the land value.

If the taxes have been paid, the amount paid on the value in excess of \$31,300 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Georgianna Freeman, Taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: November 15, 1991

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