

Rudolph E. Cate and Laura I. Cate

v.

City of Laconia

Docket No. 4543-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$317,400 (land, \$264,700; buildings, \$52,700) on 45 Paugus Park (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionately taxed.

The Taxpayers argued, in their written submittal, the assessment was excessive because:

- 1) "differences on factor sheet and over evaluated"; and
- 2) the Property was on the market for \$290,000 - \$325,000 without any sale.

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 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.

The Board's inspector inspected the Property, reviewed the property tax card, and filed a report with the board. This report is not necessarily conclusive evidence, and it is only part of the evidence considered by the board.

Based on the evidence, we find the correct evidence should be \$306,400 (land, \$264,700 and building, \$52,700). This assessment is ordered because the City agreed that the assessment should be revised.

If the taxes have been paid, the amount paid on the value in excess of \$306,400 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Rudolph E. & Laura I. Cate, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 23, 1991

0009