

Gordon B. Sykes
v.
City of Laconia

Docket No. 4557-88

DECISION

A hearing in this appeal was held, as scheduled, on November 6, 1990. The "Taxpayer" appeals, pursuant to RSA 76:16-a, the abated 1988 assessment (\$21,700.00) on a mobile home with improvements (the Property). For the reasons stated below, no further abatement is ordered.

In this appeal the Taxpayer was required to show the Property was assessed disproportionately or unlawfully. See, e.g., Appeal of Town of Sunapee, 126 NH 214, 217 (1985). The Taxpayer did not meet this burden. The evidence, including the Taxpayer's original costs, showed the "City's" replacement cost figures were accurate. The Taxpayer would have us stop there. However, it is common knowledge, as shown by the City's testimony and as agreed to by the Taxpayer, that mobile homes in mobile-home parks are worth more than just the replacement costs. Given the park amenities available to

the Property, including beach rights, water and sewer, the assessment was proper. We note that this conclusion was supported by the City's comparables.

SO ORDERED.

November 8, 1990

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Gordon B. Sykes, the Taxpayer, to the Chairman, Board of Assessors, City of Laconia, and to Scott W. Bartlett, M.M.C., Inc.

November 8, 1990

Michele E. LeBrun, Clerk