

J. Paul Vaichunas and Anne L. Morrison

v.

City of Laconia

Docket No. 4560-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$307,500.00 (land \$243,900.00 and building \$63,600.00) on a seasonal home on .96 acre on Shore Drive (the Property). For the reasons stated below, the Taxpayers' appeal is granted.

The Taxpayers raised the following issues:

- 1) seasonal nature of the dwelling, including the lack of insulation or year-round water (i.e., no well);
- 2) problems with water in the crawl space;
- 3) low quality of the building; and
- 4) general problems with the high assessment relative to surrounding properties.

The City submitted comparable land sales in the area to support the land value. The board finds the land value is fair, and thus, no adjustments will be made. The City agreed the building had some problems (as outlined by the Taxpayers), warranting a reduction to \$52,700.00. We note the City's recommended reduction to the building's assessment coincides with the board

inspector's report. We find the City's reduction adequately addresses the Taxpayers' concerns about the building.

The new assessment shall be \$296,600.00. If the taxes have been paid, any taxes on value in excess of \$296,600.00 shall be refunded with 6 percent interest from payment date to refund date.

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 the within Decision have been mailed this date, postage prepaid, to J. Paul Vaichunas and Anne L. Morrison, the Taxpayers, 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