

**Martin D. Braver**  
**v.**  
**City of Laconia**

**Docket No. 4561-88**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$267,500 (land, \$207,600; buildings, \$59,900), on a home on Lake Winnisquam (the Property). For the reasons stated below, the appeal for abatement is denied.

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 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 his burden and prove any disproportionality.

The Taxpayer argued in his appeal that the assessment was excessive because:

"Assessment is in excess of fair market value." No supporting documentation or arguments were presented. Moreover, the Taxpayer did not return the Board's information sheet despite two requests from the Board.

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. The inspector made no adjustments to the City's assessment.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the City supported the Property's assessment.

The Taxpayer complained about the high amount of taxes he must pay. The amount was determined by two factors: 1) the Property's assessment; and 2) the municipality's budget. See generally International Association of Assessing Officers Property Assessment Valuation, 4-7 (1977). The Board's jurisdiction is limited to the first factor, i.e., the Board will decide if the Property was overassessed, resulting in the Taxpayer paying a disproportionate share of taxes. Appeal of Town of Sunapee, 120 N.H. at 217. The Board, however, has no jurisdiction over the second factor, i.e., the municipality's budget. See Appeal of Gillin, 132 N.H. 311, 313 (1989) (Board's jurisdiction limited to those stated in statute). The Board does not consider the municipality's tax rate in reaching a decision or the Taxpayer's ultimate tax amount.

We find the Taxpayer frivolously filed and maintained his appeal. The Taxpayer did not provide any specific reasons for his appeal in either the appeal itself or subsequently. Additionally, despite two Board requests, the Taxpayer failed to complete and return the information sheet. Therefore, pursuant to RSA 71-B:9, the Taxpayer is ordered to pay the City \$50.00 in costs incurred in attending the hearing. The Taxpayer shall comply within 10 days of the clerk's date below, sending the board a copy of the payment letter. If Taxpayer fails to comply, the City may file a motion for compliance, and the board may then file an enforcement action against the Taxpayer in the Merrimack

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

Date:

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

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Brenda L. Tibbetts, Clerk

Date: November 15, 1991

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