

Herbert W. Dick and Herbert E. Dick and Emma D. Dick
v.
City of Laconia

Docket No. 4563-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$330,400 (land, \$258,800, buildings, \$71,600) on Map 82, Lot 254/4 Lucerne Ave. For the reasons stated below, the appeal for abatement is denied.

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-; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued, "We are facing Weirs Channel with boat moorings in front of our property. Also, we have Interlaken Ave. between us and the lake."

The City argued that a 2% adjustment had been made for the unimproved right of way (Interlaken Ave. - a paper road) which is grassed over and used twice a year by one neighbor, "Swinland."

The City corrected the house measurement (2' larger), picked up the basement, deleted the attic area, added a half bath and corrected the size of the dock.

We find the Taxpayers failed to prove the 1988 assessment was disproportional. We also find the City supported the Property's assessment

with six comparable sales (Town's Exhibit-C).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: March 27, 1991

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

Michele E. LeBrun, Clerk

Date: March 27, 1991

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