

Lillian C. Brennan
v.
City of Laconia

Docket No. 4569-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$321,200.00 (land, \$247,400, buildings, \$73,800) on a single-family home with a .24-acre lot on Paugus Bay (the Property). For the reasons stated below, the appeal for abatement is denied.

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 her burden and prove any disproportionality.

The Taxpayer argued, among other things, the assessment was excessive because:

(1) the square-foot value and the front-foot value used in assessing the Property were relatively higher when compared to the same values applied in assessing larger lots; and

(2) the assessment does not reflect the detrimental effect of the nearby railroad.

The City argued the assessment was consistent with other assessments and was supported by a review of sales prices on comparable properties.

We find the Taxpayer failed to prove her assessment was disproportional.

We also find the City supported the Property's assessment.

SO ORDERED.

February 1, 1991

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Lillian C. Brennan, the Taxpayer, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

February 1, 1991