

Yvonne T. Horn
v.
City of Laconia

Docket No. 4573-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 abated assessment of \$338,800.00 (land, \$270,300.00; buildings, \$68,500.00) on a single-family home with a .37 acre lot with 120 feet of shore frontage on Paugus Bay, Lake Winnepesaukee (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 the assessment should be lower because:

- (1) assessments of land on the lakefront were all overassessed;
- (2) the condition factor applied to Paugus Park was too high;
- (3) the adverse effect of noise from the airport and railroad;
- (4) the boathouse was overassessed since the City valued the boathouse using replacement values higher than those for garages; and

- (5) other arguments, including the existence of a culvert and the assessment of a patio.

The Taxpayer also introduced evidence of the assessments on other properties. Much of this evidence consisted of asking prices, most of which were for dates after April 1, 1988.

The City began by addressing the Taxpayer's arguments. Then the City introduced photographs of the Property along with a spreadsheet of values for the Property and the City's comparables. The spreadsheet was introduced to support the Property's assessment.

We find the Taxpayer failed to prove her assessment was disproportional. We also find the City supported the Property's assessment both by adequately addressing the Taxpayer's argument and supporting the assessment with comparable properties.

January 9, 1991

SO ORDERED.

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 Yvonne T. Horn, the Taxpayer, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

January 9, 1991

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