

**Gerard J. Horn**  
**v.**  
**City of Laconia**

**Docket No. 4575-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on October 31, 1990. The Taxpayer represented himself. The Town was represented by Kathryn H. Temchack, City Assessor and Scott W. Bartlett, Appraiser for M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$237,800 (land, \$85,300; buildings, \$152,500) placed on his real estate, located on Union Ave. for the 1988 tax year. The property consists of a three story commercial building on a 8,125 square foot parcel.

The Taxpayer argued the upper two floors of the building were of little or no value as the City prohibited their commercial use due to lack of parking.

The City submitted several commercial comparables to show the Taxpayer was assessed proportionally. The City argued that the second and third floor could be used for storage only and indicated that the building was assessed \$38,100 more for the existence of the top two floors.

The Board finds that the top two floors have very limited utility due to the City parking requirements and due to the lack of any plumbing, electricity or heat. The Board finds that the Taxpayer's property is much older and of a different style and utility so as not to be very comparable to the other properties submitted by the City. The Board rules that an additional 10% functional depreciation needs to be applied to the building value to reflect these conditions. The Board also rules that the air conditioning unit as testified to is so affixed and integral with the real property to be considered a "fixture" and properly taxed as real estate. Therefore, the Board rules the proper assessment is as follows:

Building	\$118,900
Land	<u>\$ 85,300</u>
Total	\$204,200

If the taxes have been paid, the amount paid on the value in excess of \$204,200 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Peter J. Donahue, Member

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Paul B. Franklin, Acting Chairman

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Ignatius MacLellan, Member

Date: November 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerard J. Horn, taxpayer; Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, M.M.C., Inc..

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Michele E. LeBrun, Clerk

Date: November 9, 1990

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