Roger G. Frail and Lorraine O. Frail
v.
City of Laconia

Docket No. 4594-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of $151,000 on a condominium unit in Wildwood Village (the Property). 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-a; 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 the assessment was excessive because, among other things:

(1) the square-foot value for this smaller unit was higher than the square-foot value used for larger units;

(2) the City's total square-foot figure for the unit was incorrect;

(3) the amenities value should be lower and based on the Taxpayers' percentage ownership of the common area; and

(4) the increase in assessment over the Property's purchase price in 1981 ($89,471) was excessive.

The City argued the assessment was proper because:

(1) it was calculated consistently with other units in the condominium;

(2) the sales data and basic valuing principles support the higher square-foot value for this smaller unit;

(3) the amenities values should not be based on percentage ownership in the common area but are based on sales data, subtracting for the building's replacement cost; and

(4) the comparable sales support the data.

We find the Taxpayers failed to prove their assessment was disproportional for the following reasons:

(1) the City supported the assessment and used the same methodology for measuring and valuing all condominium units, see Bedford Development Company v. Town of Bedford, 122 N.H. 187, 188-89 (1982);

(2) even if there was an error in the unit's measurements on the property record card, something the board could not conclude on the record, the City supported the methodology and amount of the assessment;

(3) the Taxpayers did not show any evidence of the Property's value as of April 1, 1988; and

(4) the Taxpayers did not show the assessment resulted in the Taxpayers paying an unfair share of taxes.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 6, 1991

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Roger G. and Lorraine O. Frail, the Taxpayers, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

March 6, 1991

1002