

Walter E. Dow, III, and Carol A. Dow
v.
City of Laconia

Docket No. 4595-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 abated assessment of \$308,100.00 (land, \$247,400.00, buildings, \$60,700.00) on a single-family home on a 10,500-square-foot lot with 60 feet of frontage on Paugus Bay, Lake Winnepesaukee (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 too high because:

(1) the City's method for calculating land assessments based on square feet did not accurately reflect land values because smaller lots were assessed at higher square-foot values than larger lots;

(2) the Property's value was adversely affected by:

a) the nearby railroad;

b) the proximity of the Laconia airport; and

c) problems with the Weirs channel.

The Taxpayers' main argument was number one above--the inequity of the square-foot values.

The City argued the assessment was proper and supported this by using five comparable properties. The City focussed on the Taxpayers' main argument, and the City argued the sales data used in the assessment supported the higher square-foot values on smaller lots.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment. As with most of the Laconia lakefront property, the board has struggled with whether the assessments accurately reflect value. We also note that based on the arguments before us, the value of lakefront properties in Laconia has fallen since April 1, 1988. The Taxpayers could raise this drop in value in seeking abatements after 1988 if they could show the downward trend has resulted in paying a disproportionate share of taxes. However, the City supported its methodology and the Property's assessment. It is clear the market on lakefront property was in a frenzy for the subject year, resulting in actual sales at prices that today seem inflated. Nonetheless, our focus is April 1, 1988, and the City's data supports this assessment.

Therefore the order is:

Appeal for abatement denied.

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 Walter R., III, and Carol A. Dow, the Taxpayers, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

January 9, 1991