

Frank Marzeoti and Catherine Marzeoti
v.
City of Laconia

Docket No. 4598-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the 1988 assessment of \$116,600.00 (land, \$65,200.00; buildings, \$51,400.00) on a condominium unit at the Racquet Club (the Property). The Taxpayers failed to appear but were not defaulted, and the burden remained on the Taxpayers. See TAX 102.03(g). For the reasons stated below, 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 submitted a letter from Margaret Lussier, a broker, consisting of a market analysis of the Property, apparently as of February 1989. The "City" submitted photographs of the Property, and it submitted photographs and sales data on comparable sales.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment.

November 20, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin, Acting Chairman

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Frank and Catherine Marzeoti, the Taxpayers, to the Chairman, Board of Assessors, City of Laconia, and to Scott W. Bartlett, M.M.C., Inc.

November 20, 1990

Michele E. LeBrun, Clerk