

Vinton F. Emmons and Mary H. Emmons
v.
City of Laconia

Docket No. 4600-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$239,400 (land, \$196,600; buildings, \$42,800) on their real estate on Eastman Shore Road, consisting of a seasonal dwelling on a less than 1-acre lot on Lake Winnisquam (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 due to the large increase in the assessment overnight.

The City argued the assessment was proper based on seven sales of comparable properties on Lake Winnisquam that ranged in price from \$200,000 to \$260,000. The City also stated that the grade of the dwelling had been lowered and the value for the seasonal dock had been removed, resulting in the

original assessment of \$246,700 being lowered to the assessment under appeal of \$239,400.

We find the Taxpayers failed to prove the \$239,400 assessment was disproportional. We also find the board's investigator's report supported the Property's assessment.

Increases from past assessments are not evidence that a taxpayer's property is disproportionately assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 11, 1991

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Vinton F. and Mary H. Emmons, the Taxpayers, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

March 11, 1991