

**Henry S. Moore and Nancy L. Moore**

**v.**

**City of Laconia**

**Docket No. 4602-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on November 7, 1990. The Taxpayers were not represented. The Town was represented by Kathryn Temchack, Assessor and Scott Bartlett, Appraiser for M.M.C., Inc..

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$75,800 (land, \$28,900; buildings, \$46,900) placed on their real estate, located at 43 Paugus Street, Lakeport, NH for the 1988 tax year.

The City's previous total valuation prior to abatement was \$100,900.

The Taxpayer could not be present owing to reasons of poor health, but submitted a written statement and an appraisal report by Barbara McDaniel of Preferred Properties of Moultonboro, N.H.

The Broker states in her written report, "I have come up with a sales price of \$78,000 to \$80,100 on your property. I am giving you an extra \$10,000 on your lot because of the lovely view."

The Board rules the abated figure of \$75,800 falls within a reasonable range of the Brokers opinion of value to satisfy the requirement of equity and proportionality of the local tax burden.

The Board of Tax and Land Appeals rules the correct 1988 assessment to be \$75,800.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

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Ignatius MacLellan, Member

Date: November 20, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Henry S. & Nancy L. Moore, taxpayers; Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C..

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Michele E. LeBrun, Clerk

Date: November 20, 1990

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