

Tilton Arms Apartments, Inc.

v.

City of Laconia

Docket No. 4619-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$235,000 (land, \$77,400, buildings, \$157,600) on real estate consisting of a wood-frame house containing 5 apartments located at 201 Pleasant Street (the Property). The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry this burden and prove any disproportionality.

The Taxpayer argued in correspondence to the board that adjacent similar apartment buildings were assessed for less.

The City argued the building and units were of good quality and that the adjacent apartments, referred to by the Taxpayer, were of lesser quality. The

Town submitted the sales of three comparable apartments in support of the assessment.

The board's investigator, in his report, recommended no change in the assessment.

We find the Taxpayer failed to prove the assessment was disproportional.

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 Peter S. Karagianis, representing the Taxpayer, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

March 6, 1991