

Leo A. Makela
v.
City of Laconia

Docket No. 4626-88

DECISION

A hearing in this appeal was held, as scheduled, on October 25, 1990. The Taxpayer was not represented. The City was represented by Kathryn H. Temchack, Assessor, and Scott Bartlett, Appraiser, M.M.C., Inc.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$28,200 placed on his real estate located on Scenic Road in Weirs Beach, for the 1988 tax year. The subject property consists of a mobile home on a rented lot.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100 percent for the 1988 tax year for the City of Laconia. Based on that ratio the Taxpayer's assessment equates to a market value of \$28,200 as of April 1, 1988.

The Taxpayer argued in his original application for abatement of real estate tax that "The mobile has been appraised too high. It is old, poorly insulated, and the cost was \$5,000." The Taxpayer also stated on his information sheet, "We bought the mobile cheap--as it was cheaply made--poor insulation. (hot in summer time,) not used in winter."

The City presented sales of other mobile homes in the same park with sales prices ranging from \$19,500 to \$28,000 and sales dates of July 1989

through August 1990. The City's representatives stated all of the mobile

homes in the park were essentially seasonal in nature. The City also explained that base values for mobile homes for the revaluation of the City of Laconia were derived from sales throughout the City.

The Board finds the Taxpayer presented no evidence to support his contention that his mobile home was assessed disproportionately when compared to other properties in the City. The Board finds the City presented comparable properties which indicated the assessment of the subject property was proper.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore:

Request for abatement denied.

November 2, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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 Leo A. Makela, the Taxpayer, and to the Chairman, Board of Assessors, City of Laconia, and to Scott Bartlett, M.M.C., Inc.
November 2, 1990

Michele E. LeBrun, Clerk

