

Betty Weeks Pratt Worden

v.

City of Laconia

Docket No. 4642-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$170,400 (land only) on Eastman Shore Road, consisting of 30,056 square feet with 160 feet on the shore. For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved she was disproportionately taxed.

The Taxpayer argued, "It is a substandard lot with no building, no sewer, water, or electric lights, with narrow hand made access. It is a steep pie shaped rocky area."

The City agreed some adjustment should be made for shape (relatively narrow with oblique shoreline).

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$144,840 (land only). This assessment is ordered because the Board applied a 15% adjustment for a less developable shape than comparable lots in the area.

If the taxes have been paid, the amount paid on the value in excess of \$144,840 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: March 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Betty W. P. Worden, taxpayer; the Chairman, Board of Assessors of Laconia; and Scott Bartlett, Appraiser for M.M.C., Inc.

Michele E. LeBrun, Clerk

Date: March 6, 1991

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