

Clifford S. White and Henriette A. White  
v.  
City of Laconia

Docket No. 4647-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$97,500 (land, \$28,700; buildings, \$68,800) on land with dwelling on Thyng Road (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 because:

- 1) the house was built in 1874 and there are new ranch houses assessed for less than the Property;
- 2) 85 percent of the cellar floor is dirt, two sump pumps are required to handle the water in the spring;
- 3) cannot grow a decent lawn on the land as the land is filled in with coal ash;
- 4) the Property is located in the south end which consists of all older homes;
- 5) a bank appraisal prepared by Barry Shea, CREA, estimated the fair market value of the Property as of April 9, 1990 to be \$90,000; and
- 6) a fair estimate of the value of the Property as of April 1, 1989 would be between \$90,000 to \$92,000.

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The City presented:

- a) a list of comparable properties used in the revaluation;
- b) a spread sheet showing the Property, the comparables and various units of comparison;
- c) the assessment cards for the comparables. The City also showed on a city map the location of the comparables and the Property.

The City argued the assessment was proper because:

- 1) it was based on sales data of comparable properties with adequate adjustments made to reflect the Property's value;
- 2) the same methodology was used for these types of properties;
- 3) a depreciation factor of 3 percent was adjusted for the dirt floor and wetness in the basement; and
- 4) the Taxpayers' appraisal report indicated a value of \$90,000 as of April, 1990. In 1988 the equalization ratio was 100 percent with a coefficient of dispersion of 8 percent; in 1990, the average assessment was 110 percent of selling prices. By applying the ratio to the Taxpayers' appraised value, the assessment falls within the range and is proper.

As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919. We find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Clifford S. White and Henriette A. White, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

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Brenda L. Tibbetts, Clerk

Date: November 8, 1991

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