

Annette Florence
v.
City of Laconia

Docket No. 4667-88 and 7212-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 and 1989 assessments as listed: 284 Pine Street (land and trailer) - \$38,500 (land \$26,100; building \$12,400); and Pine Street (land only) - \$33,400 (land only) (the Property). 284 Pine Street consists of a 10' x 46' mobile home on a 9,882 square foot lot and is identified as Map 20, block 184, lot 10. The vacant parcel is 3.2 acres at the end of Pine Street and is identified as Map 20, block 184, lot 14. 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 the assessment was excessive because:

- 1)a 135 foot powerline easement across the back of the vacant lot is used by motorcycles, ATV's, etc.;
- 2)shooting occurs frequently along the powerline;
- 3)both lots are very rocky
- 4)only a 2 inch water line services the end of Pine Street; and
- 5)the mobile home is in poor condition and is insured for only \$4,500.

The City presented:

- a) a list of comparable properties used in the revaluation;
- b) a spread sheet showing the comparables and various units of comparison, e.g., square feet and acreage;
- c) a spread sheet showing the Property; and
- d) 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) while the lots were rocky, they were still buildable; and
- 4) the mobile home has a higher contributory value than its depreciated replacement cost value.

Based on the evidence, we find the correct assessments should be 284 Pine Street - \$27,700 (land \$22,200; buildings \$5,500), and the vacant parcel - \$29,100. These assessments are ordered because:

- 1) the neighborhood, including the quality of homes, the shooting, the powerlines, the small water lines, etc., warrants a 15% lower factor on the lot calculation; and
- 2) the mobile home, while in fact it is inhabited by the Taxpayer, has only a minimal contributory value of \$5,000 due to its condition, utility, and general lack of desirability.

If the taxes have been paid, the amount paid on the value in excess of \$56,800 shall be refunded with interest at six percent per annum from date paid to refund date.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

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

Brenda L. Tibbetts, Clerk

Date: November 15, 1991

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