

Natalie Florence
v.
City of Laconia

Docket No. 4668-88 and 7211-89

DECISION

The "Taxpayer's" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$49,200 (land, \$28,800; buildings, \$20,400) on home on Pine Street Extension, consisting of (the Property). 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)the property next door has many junk cars;
- 2)shootings occur frequently in the area and the nearby powerlines;
- 3)the house is serviced with only a 2 inch water line; and
- 4)the house is old and has poor layout and few closets.

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 lake frontage;
- 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 taxpayer's neighborhood is not the best, the low value reflects this low end of the housing market.

Based on the evidence, we find the correct evidence should be \$43,900 (land, \$24,500 and building, \$19,400). This assessment is ordered because 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.

If the taxes have been paid, the amount paid on the value in excess of \$43,900 shall be refunded with interest at six percent per annum from date paid to refund date.

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 Natalie 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 14, 1991