

John R. Fontaine and Jeanne M. Fontaine
v.
City of Laconia

Docket No. 4669-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 abated assessment of \$119,900 on a condominium unit (#20) at the Four Seasons Condominiums (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 sales data used by the City was incorrect and applied inconsistently;
- (2) the City erroneously assessed the Taxpayers for plastered walls;
- (3) the City assessed the Property higher than other units in this condominium; and
- (4) the Property was worth approximately \$110,000 on April 1, 1988.

The City argued the assessment was proper because:

- (1) it was supported by comparable sales;
- (2) it was arrived at in a manner consistent with how other units were assessed;
- (3) the alleged sales errors were not used in the sales analysis; and
- (4) there is no difference in valuation for drywalls and plastered walls, except in terms of depreciation.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. In his report he stated "no adjustments made by me."

We find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment. The assessment was within the range of other assessments, and the City's sales data was properly used.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 6, 1991

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to John R. and Jeanne M. Fontaine, the Taxpayers, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

March 6, 1991

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