

Marion B. Longo and Vincent F. Longo
v.
City of Laconia

Docket No. 4672-88, 5975-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$182,600 (land, \$154,600; buildings, \$24,900) and 1989 assessment of \$179,500 (land \$154,600; buildings, \$24,900) on a summer camp on Lake Winnisquam. 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 the Property:

- 1) was seasonal;
- 2) received no city services;
- 3) had lake water and no well;
- 4) was unlandscaped;
- 5) was part swamp; and
- 6) had one building that encroached on a neighbor's lot.

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

Docket No. 4672-88, 5975-89

Marion B. Longo and Vincent F. Longo

v. City of Laconia

Page 2

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 of \$179,500 was proper because:

- 1) it was based on sales data of comparable properties with adequate adjustments made to reflect the Property's value; and
- 2) the same methodology was used for these types of properties.

For 1988, if the taxes have been paid, the amount paid on the value in excess of \$179,500 shall be refunded with interest at six percent per annum from date paid to refund date.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the city supported the Property's assessment.

The Taxpayers did not present any credible evidence of their Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the City. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Marion B. Longo and Vincent F. Longo, Taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Docket No. 4672-88, 5975-89

Marion B. Longo and Vincent F. Longo

v. City of Laconia

Page 3

Date: November 8, 1991

0007