

Lyle D. Rillahan and Kathryn M. Rillahan
v.
City of Laconia

Docket No. 4674-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$75,300 (land, \$30,700; buildings, \$44,600) on their real estate at 3 Simpson Avenue, consisting of a cottage sited on approximately 2400 square feet of land (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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, in their application, the basis for the values determined by the City for the subject neighborhood was a four-unit building at 14 Simpson Avenue.

The City argued the property at 14 Simpson Avenue was not the basis for determining the values but was used as an example of determination of the land value. The City presented five other comparable properties at the hearing to demonstrate the valuation of single-family properties.

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

SO ORDERED.

February 5, 1991

BOARD OF TAX AND LAND APPEAL

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Lyle D. and Kathryn M. Rillahan, the Taxpayers, and to the Chairman, Board of Assessors, City of Laconia.

Michele E. LeBrun, Clerk

February 5, 1991