Maurice R. Wright
v.
City of Laconia

Docket No. 4690-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of $77,100 (land, $22,200; buildings, $54,900) on a single family dwelling on 3,652 square feet of land on Locust Street (the Property). For the reasons stated below, the appeal for abatement is denied.

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 failed to carry his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

1) the Property is being taxed disproportionately when compared to his neighbor, Hyslop, at 33 Locust Street, who has more usable land because it does not slope, and the house has forced hot water heat and three bedrooms;
2) the Property has a limited yard and sloping on one side and the back;
3) the second floor of the home is incomplete as two rooms were being renovated to be converted to an apartment but he has not received approval to convert, so the two upstairs bedrooms are being utilized as work areas; and
4) the fair market value as of April 1, 1988, was $62,000.

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;

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) two percent functional obsolescence was applied to the building to account for the rock basement;

4) the City was aware that renovations were being done to the property and a factor was applied to reflect the fact that it was under construction; and

5)a total of 33 percent depreciation was applied to the building.

The Board's inspector inspected the property, reviewed the property tax cards, and filed a report with the Board. This report concluded the following: "Property is located on the top of a hill in an "in-city" fair (-) location. Yard is very small. No adjustments made by me."

The City testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the City. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment,

considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town

of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919.

When comparing the subject Property to the Hyslop assessment, the Board notes that the Property has a shed valued at $1,800 which adds to its total building value. With respect to the land value, the site index factor of 4 with adjustments adequately reflects the value of the lot given its size and neighborhood.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

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

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Brenda L. Tibbetts, Clerk

Date: November 15, 1991

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