

Mary G. Marsters
v.
City of Laconia

Docket No. 4692-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$213,600 (land, \$183,500; buildings, \$30,100) on her real estate, consisting of a seasonal camp on Paugus Bay (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 her burden and proved she was disproportionately taxed.

The Taxpayer argued the assessment was excessive because:

- 1) a market analysis conducted by Coldwell Banker estimated a value at \$145,000;
- 2) subsequent to 1988, it was determined that the land area around the driveway did not belong to the Taxpayer;
- 3) the lot is of substandard size and thus the building cannot be expanded;
- 4) the cottage is not winterized, and is built on piers with 2 piers in the water;
- 5) the Property does not have city water;
- 6) the Property is surrounded by condominiums; and
- 7) the lot has only 50 feet of lake frontage.

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.

Based on the evidence, we find the correct evidence should be \$186,625 (land, \$156,525 and building, \$30,100). This assessment is ordered because the assessment did not adequately reflect the Property's problems that would reduce market value. Therefore, the site index has been reduced to 4, resulting in an influence factor of 85% and a land calculation of \$135,025. Additionally, the shore frontage should be calculated as follows: $50' \times 500 \times .86 = \$21,500$.

If the taxes have been paid, the amount paid on the value in excess of \$186,625 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

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ms. Mary G. Marsters, taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 23, 1991

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