

Clarence Barnard, Jr.

v.

City of Laconia

Docket No. 4700-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$243,500 (land, \$86,800; buildings, \$156,700) on his real estate, consisting of a commercial building on a 26,549 square foot lot at 309 Main 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 basement is unusable without further ventilation due to a high moisture level; and
- 2) an underground brook along the easterly property line restricts further expansion of the building in that direction.

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., land value per square foot and sale price per square foot;
- 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) the basement was assessed less than one that could be fully utilized for storage;
- 4) the land was assessed as only one prime site and no additional value was added for any further development potential; and
- 5) based upon the Taxpayer's actual rent, which is slightly lower than market rent, the income approach indicated a value ranging from \$240,000 to \$270,000 depending on either a 10% or 20% estimate for expenses.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the City supported the Property's assessment. We further find that the income approach, with the City's rental income and estimate of expenses supported by the Taxpayer's testimony, correlate well with the cost and market approaches actually used by the City in the assessment. Therefore, the market would not recognize the basement and underground brook conditions any further than the City's assessment has already accounted for them.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

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

Brenda L. Tibbetts, Clerk

Date: December 12, 1991

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