

Louis N. Adams and Jean R. Adams

v.

City of Laconia

Docket No. 4704-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$293,800 (land, \$257,200; buildings, \$35,600) on a cottage with 50 feet on Lake Winnepesaukee (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

- 1) the Property abutted a community beach;
- 2) the Property had road drainage and beach erosion problems;
- 3) the Property sold in September, 1991, for \$170,000 after being exposed to the market for approximately 2 years; and
- 4) the Property was not comparable to the locations of the City's comparables.

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.

The City argued the assessment was proper because:

- 1) it was based on sales date 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;

Based on the evidence, we find the correct assessment should be \$254,220 (land, \$218,620; building, \$35,600). This assessment is ordered because additional adjustments need to be made to reflect: a) the seasonal City water (5% off land); and b) the problems with the beach, the right-of-way, the neighborhood and the pipe (10% off land). So, taking the City's original land value \$257,200 reduced by 15% = \$218,620. This abatement is supported by the Taxpayer's evidence concerning the sales and marketing of the Property.

If the taxes have been paid, the amount paid on the value in excess of \$254,220 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

Date: October 11, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Louis N. & Jean R. Adams, taxpayers; 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: October 11, 1991

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