

William P. Salta and Lucinda A. Salta  
v.  
City of Laconia

Docket No. 4706-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$360,500 (land, \$304,300; buildings, \$56,200) on a cottage with 140 feet of frontage on Lake Winnepesaukee (the Property). For the reasons stated below, the appeal for abatement is denied.

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 the assessment was excessive because:

- 1) there were no city services; and
- 2) part of the lake frontage was on a point that was 6 feet in width.

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;

- 2) the same methodology was used for these types of properties;
- 3) lack of City services would be reflected in sales data; and
- 4) adjustments were made for frontages over 100 feet and for the lot's shape.

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

Lack of city services is not necessarily evidence of disproportionality. As the basis of appraising property is market value, as defined in RSA 75:1, any effect on value due to lack of city services is reflected in the transfer price and consequently in the assessment.

The Taxpayers 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).

The Taxpayers failed to provide any market or assessment data to support their position.

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 William P. and Lucinda A. Salta, 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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