

Dorothy M. Irvin
v.
City of Laconia

Docket No. 4709-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Cities" 1988 assessment of \$118,100 on her condominium unit, number 15 at the Four Seasons, consisting of (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 her burden and prove any disproportionality.

The Taxpayer argued and presented voluminous documentation that she was totally dissatisfied with the evaluation process and results.

The City argued the property was fairly and equitably assessed when compared with other properties in the taxing jurisdiction. The City also presented comparable properties in the same building and made note of the differences when compared to the property.

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

The Board notes the Taxpayers dissatisfaction with the revaluation. The Board, however, must focus on equity amongst all Taxpayers.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Dorothy M. Irvin, taxpayers; and the Chairman, Board of Assessors.

Michele E. LeBrun, Clerk

Date: February 25, 1991

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