

George W. Mayo and Rita S. Mayo

v.

City of Laconia

Docket No. 4710-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$448,300 (land, \$349,200; buildings, \$99,100) on Pendleton Road. For the reasons stated below, the appeal for abatement is denied.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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) an original structure was built as a seasonal summer home and not modified;
- 2) capitol improvements to achieve year round living were calculated from 1984 to 1987 to share total cost basis; and
- 3) assessments of other waterfront properties were compared.

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) the Board notes no sales of comparable properties were used by the Taxpayers; and
- 4) assessment cards for six properties cited by the Taxpayers were not provided as required by the Board of Tax and Land Appeals rules.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Date: October 16, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to George W. & Rita S. Mayo, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 16, 1991

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