Violet P. Morse
v.
City of Laconia

Docket No. 4718-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of $273,900 (land, $242,400; buildings, $31,500) on a cottage on Paugus Bay (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 submitted a report to support her arguments (Taxpayer's Exhibit-3). The report speaks for itself and need not be reiterated here.

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 data 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.

The board must focus on the assessment as of April 1, 1988. Most of the Taxpayer's evidence was reflective of the market in 1990 and 1991. Furthermore, the Taxpayer's arguments also relied upon assessments that had been revised. Therefore, the Taxpayer's evidence was not probative. The board rejects the Taxpayer's assertion that the Property should be assessed at $164,900. To do so would be to ignore the City's comparables, which were in the Property's neighborhood.

Finally, one of the Taxpayer's arguments was that the Property's assessment increased substantially from the prior assessment and at a higher percentage than non-lake front properties. A greater percentage increase in an assessment following a city-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property. Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Violet P. Morse, taxpayer; 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 23, 1991