

George V. Lacroix and Ann M. Lacroix
v.
City of Laconia

Docket Nos. 4758-88 and 6359-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$275,000 (land, \$247,300; buildings, \$27,700) and 1989 assessment of \$275,000 (land, \$247,300; buildings, \$27,700), on 19 Paugus Park Road consisting of land with dwelling (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 disproportionately taxed.

The Taxpayers submitted a report to support their arguments (Taxpayer's Exhibit #4). 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's inspector inspected the Property, reviewed the property tax card, and filed a report with the board. This report is not necessarily conclusive evidence, and it is only part of the evidence considered by the board.

The board finds the Cahill and Scharn comparables which sold in July, 1988, and September, 1988, show at least from April to September of 1988, that there was no decline in the market.

Based on the evidence, we find the correct assessment for 1988 should be \$259,100 (land, \$237,300 and building, \$21,800) and the correct assessment for 1989 should be \$259,100 (land, \$237,300 and building, \$21,800). The City agreed the assessment should be revised.

If the taxes have been paid, the amount paid on the value in excess of \$259,100 for each year shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 23, 1991

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

Brenda L. Tibbetts, Clerk

Date: October 23, 1991

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