Richard Varey and Flora F. Varey
v.
City of Laconia

Docket No. 4761-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of $448,200 (land, $251,800; buildings, $196,400) on their real estate, consisting of a dwelling on a 34,960 square foot lot at 262 Shore Drive (the Property). 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. 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 disproportionately.

The Taxpayers argued in their written submission that the assessment was excessive because:

1) they purchased the Property in August of 1985 for $215,000 which consisted of land, building and commission;

2) the assessed building value is acceptable; the land value is unacceptable;

3) MMC appraisal of lake frontage is generally up to 5 to 7 times that of equal area non-frontage and results only in high assessments and consequent high taxes; and

4) reduction of many off-lake properties and at the same time an increase in lakefront values is a blatant inequity.

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;

2) the same methodology was used for these types of properties;

3) property was appreciating at 2 percent per month in 1986, 1 percent per month in 1987 and no appreciation in 1988; and

4) the Pattillo sales in November, 1988 is the most comparable as far as home and lot size. This sale supports the assessed value of the property.

In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. However, the existing assessment process allocates the total value between land value and building value. We note that in making a judgment of the proper assessment, the value of the entire property, i.e., land and building, must be established.

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

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Paul B. Franklin, Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard Varey and Flora F. Varey, 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: November 12, 1991

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