

Paul G. Stefani and Marco B. Stefani

v.

City of Laconia

Docket No. 4784-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$1,404,000 on 9.06 acres of vacant land with all final approvals needed to build 27 condominium units (the Property). 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 in their written submittal the assessment was excessive because:

- 1) overvaluation;
- 2) misclassification
- 3) disproportionate valuation; and
- 4) improper valuation.

Much of the Taxpayers' concern is with the word "amenity" on the property record card and about the City's purported use of a replacement value, not

comparable value. The Taxpayers claimed to have researched all land sales in 1987-88 and based on that analysis, the properties were overassessed.

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 City also argued the Taxpayers' approach was flawed because:

- 1) they misunderstood the term "amenity," which was merely an indication of land with approval; and
- 2) the Taxpayers did not substantiate their assertions with sales data.

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

The City supported the assessment by showing several comparable sales. The Taxpayers failed to substantiate their assertions because they misunderstood the term "amenity" and because they did not provide any comparable sales or assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 18, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William C. McInerney, representative for South Down Highlands

Limited Partnership, taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 18, 1991

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