

James and Charlene Creegan

v.

City of Laconia

Docket No.: 4793-88

**DECISION**

The Taxpayers appeal, pursuant to RSA 76:16-a, the City's 1988 abated assessment of \$157,700 on a condominium unit at South Downs Shores (the Property). For the reasons stated below, the appeal 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 disproportionality.

In their appeal, the Taxpayers argued the original assessment was excessive, but they did not present any arguments that the abated assessment was excessive.

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 and the Property. 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.

Based on the evidence, no reason exists for granting an abatement.

The board is authorized to award costs as in the superior court. RSA 71-B:9, TAX 201.05(c). The imposition of costs has been used where the appeal is frivolously filed or maintained. Here, the City abated the assessment to \$156,000 and sent the Taxpayers a form to withdraw the appeal. The Taxpayers did not send the form in nor did they file any supplemental information to indicate there was any basis for continuing the appeal. The board finds the Taxpayers' conduct reproachable and a waste of board time and City time. The City testified about the time spent preparing for this appeal and estimated its costs at a minimum of \$100 for copies, photos, traveling preparation and attendance. This is a minimum cost and does not account for the board's lost time and expenses. Taxpayers shall pay \$50.00 to the City within ten (10) days of the clerk's date below or the board will file an enforcement action in the Merrimack County Superior Court. The \$50.00 reflects the City's costs in attending the hearing. The Taxpayers shall send a copy of their payment letter to the board.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

I certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to James and Charlene Creegan, Taxpayers and Chairman, Laconia Board of Assessors.

Dated: October 29, 1991

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Brenda L. Tibbetts, Clerk