

William K. Nutter
v.
City of Laconia

Docket No. 4821-88 and 7392-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 and 1989 assessments of \$279,300 on a condominium unit at South Down Shores (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the Board.

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 his burden and prove any disproportionality.

The Taxpayer's arguments were set forth in his appeal (copy attached). The Taxpayer did not, however, submit any information or market data to support these arguments.

Concerning the Taxpayer's argument on the assessment of an "amenity value", the City supported such an assessment. The Board finds in condominium unit sales, the market pays more than the unit's replacement cost. This excess has been termed an "amenity value". The focus of any assessment is the total assessment, not the components. Here, the total assessments were consistent with the sales data.

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, and the City showed how the site values for the condominium units were set.

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.

We find the Taxpayer failed to prove his assessment was disproportional.

We also find the City supported the Property's assessment.

The Taxpayer did not present any credible evidence of the Property's fair

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William McInerney, representative for William K. Nutter, Taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: November 26, 1991
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