

Countryside Village

v.

City of Laconia

Docket No. 4835-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment on 2 properties: 1) 20.77 acres (Lot 11) - - \$850,000; and 2) 9.75 acres (Lot 3A) - - \$490,000. Both properties are vacant land in a development and with all approvals in place to build a total of 11.6 condominium units (the Property). The Taxpayer also owns 3 boat docks, assessed at \$30,000 each, from which no appeal was taken. 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 its burden and prove any disproportionality.

The Taxpayer argued in its written submittal that the assessment was excessive because:

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

Much of the Taxpayer's 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 Taxpayer 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 Taxpayer's approach was flawed because:

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

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

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

The City supported the assessment by showing several comparable sales. The Taxpayer failed to substantiate its assertions because it misunderstood the term "amenity" and because it 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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