

South Down Highlands Limited Partnership

v.

City of Laconia

Docket No. 4838-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$2,320,500 on 11.87 acres of land on Davidson Drive, known as Highlands Village and \$90,000 for boat slips #38, 39 40 - So. Down Boat Club Association. The Taxpayer also appealed the 1988 assessment of \$100,000 for ten dry berths. The issue of the dry berths will be addressed in a separate hearing on November 20, 1991. Any refund must be addressed after that decision (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 its burden and prove any disproportionality.

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

- 1) of overvaluation;
- 2) misclassification of property;
- 3) disproportionate valuation and disproportionate assessment;
- 4) improper valuation and improper subsequent assessment; and

5) 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 argued that the three boat slips are not real estate and were:

- 1) overvalued and overrated;
- 2) had been incorrectly classed and coded;
- 3) have not been granted fair and reasonable rate of physical and functional depreciation; and
- 4) should be assessed as "common land, docks, and boathouse."

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 21, 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 21, 1991

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