

**Grace V. Latouche and Henry L. Latouche**  
**v.**  
**City of Laconia**

**Docket No. 4841-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$86,900 (land, \$28,600; buildings, \$58,300) on their real estate, consisting of a dwelling on an 8,000 square foot lot on School Street (the Property). For the reasons stated below, the appeal for abatement 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.

The Taxpayers argued the assessment was excessive because:

- 1) the house was old;
- 2) half the basement floor was dirt;
- 3) the second floor has slanted ceilings and low kneewalls and thus is not a two story house as listed on the assessment card;
- 4) a chimney goes through one of the second floor rooms; and
- 5) the barn was old with loose floor boards.

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;
- 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.

Docket No. 4841-88

Grace V. Latouche and Henry L. Latouche

v. City of Laconia

Page 2

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;
- 2)the same methodology was used for these types of properties;
- 3)while the house was listed as a two story, it was calculated as only a one and one-half story; and
- 4) the barn, while old, has the utility of a garage.

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

The Taxpayers' concerns about the house and barn were taken into account by the City's assessment.

Further, the Taxpayers, upon questioning, stated they felt a proper assessment was approximately \$2,000 less. We find the City's assessment is a reasonable estimate of market values for the purpose of determining tax liability.

The focus of our inquiry is always proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919.

Therefore, the appeal is denied.

Docket No. 4841-88

Grace V. Latouche and Henry L. Latouche

v. City of Laconia

Page 3

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Paul B. Franklin, Member

---

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Grace V. Latouche and Henry L. Latouche, Taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

---

Brenda L. Tibbetts, Clerk

Date: November 21, 1991

0007