

**Treat Properties Realty Trust, Thomas R. Tusini, Trustee**  
**v.**  
**City of Laconia**

**Docket No. 4846-88**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$175,000 on 2.80 acres of vacant land, with all final approvals needed to build 10 condominium units (the Property). For the reasons stated below, the appeal for abatement is denied.

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.

Rather than reiterating the Taxpayers' argument, reference is made to Taxpayer's Exhibit-1, which states the Taxpayers' arguments in depth. Summarily, the Taxpayer argued the assessment was excessive because:

- 1) the City used the wrong methodology by failing to view the Property individually and by failing to realize developers were the only possible purchasers of the Property;
- 2) the Property had no value;
- 3) the developer of the entire development had prevented the effective marketing of the Property; and
- 4) the realtor for the developer misrepresented the number of boat slips to be available and misrepresented the status of the visiting center.

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.

Basically, the City asked the board to review the comparable sales with the assessments thereon and to compare the assessment on all of these types of properties with the Property's assessment. Such a review supported the Property's assessment. The City also argued with some of the Taxpayers' major arguments.

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

The focus we must take is the market value as of April 1, 1988. We do so assuming the City has correctly assessed the Property, unless otherwise shown by the Taxpayer or discovered by the board. The Taxpayers' argument fails because the Property certainly had some market value on April 1, 1988. The Taxpayer's individual problems do not dictate market value. Moreover, one can assume the developers who purchased the City's comparables performed the analysis demanded by the Taxpayer, and they all paid for their properties. Presumably, the Taxpayer also did this analysis when he purchased the Property for \$146,000 in 1985. We do not doubt the Taxpayer's statement that at some point the market slowed to make construction and sale less likely. However, there was no evidence of a market down turn as of April 1, 1988, rendering the Property worthless.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

Date: October 18, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Thomas R. Tusini, Trustee of Treat Properties Realty Trust, taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

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Brenda L. Tibbetts, Clerk

Date: October 18, 1991

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