

Walter G. Purinton and Arlene F. Purinton
v.
City of Laconia

Docket No. 4854-88

DECISION

The "Taxpayers" appeal the 1988 abated assessment of \$205,500.00 (land, \$163,300.00, and building, \$42,200.00) on a 13,499 square-foot lot and home on Lake Winnepesaukee (the Property).

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, and thus, the appeal is denied.

The Taxpayers focussed their argument on comparing their land assessment with those of two abutting lots. The gist of the Taxpayers' argument was the abutting properties are much larger than the Property's lot yet the abutting lots were assessed at lower square-foot prices. The Taxpayers also discussed the dimensions of the Property's land and the limitations created thereby on making new improvements on the Property. The Taxpayers also disputed the dock's valuation.

The "City" supported the assessment by:

- (1) explaining the methodology used to arrive at the Property's assessment, including comparables;
- (2) discussing how the sales data supported the City's calculations that as the lot size increases, the square-foot value decreases, with the same being true for waterfront front-foot values;
- (3) presenting evidence on the dock's valuation; and
- (4) demonstrating that the Property's land dimensions do not affect value since the Property is fully improved.

We also note the City originally assessed the Property at \$215,900.00. After reviewing the Taxpayers' concerns with the original assessment, including the Taxpayers' abatement application, the City reduced the assessment to \$205,500.00, the assessment appealed here.

We find the Taxpayers failed to prove their assessment was disproportionate. We also find the City supported the assessment.

November 20, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Walter G. and Arlene F. Purinton, the Taxpayers, to the Chairman, Board of Assessors, City of Laconia, and to Scott W. Bartlett, M.M.C., Inc.

November 20, 1990

Michele E. LeBrun, Clerk