

**Frank D. Mills and Marie A. Mills
v.
City of Laconia**

Docket No. 4855-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$153,100 (land, \$30,500; buildings, \$122,600) on Thyng Road. For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionately taxed.

The Taxpayers argued the assessment was excessive because:

- 1)"the house was built with average quality materials (carpets, windows, kitchen cupboards, etc.", except for the siding which "was a big mistake", masonite.
- 2)there was garage space for four cars - out of proportion to the size of the house.
- 3)the water had to be filtered (quarterly maintenance).
- 4)the neighborhood is negatively impacted by the Flanders "barns and animals" and the Reed junkyard operation.

The Taxpayers added, "the land is not a big issue."

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;

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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;

2) the same methodology was used for these types of properties;

Based on the evidence, we find the correct assessment should be \$142,500, (land, \$30,000 and building, \$112,500). This assessment is ordered because of the dump influence on market value as well as the impression that average +10 is in excess of the improvement value of the house based on testimony by the Taxpayers.

If the taxes have been paid, the amount paid on the value in excess of \$142,500 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

Date: November 21, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Frank D. Mills and Marie A. Mills, Taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

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Date: November 21, 1991

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