

William B. Thayer, Jr. and Jane P. Thayer  
v.  
City of Laconia

Docket No. 4861-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$146,100 (land, \$28,700; buildings, \$117,400) consisting of a three-family house on Strafford 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) it was assessed higher than most of the City's comparables, especially the Gilbert property, which the Taxpayer considered to be the most comparable;
- 2) the lot is small, especially for a three-family building;
- 3) the neighborhood had considerable traffic; and
- 4) the Property does not have a full basement, but is part dirt.

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.

We find the Taxpayer failed to prove their assessment was disproportional. The Taxpayer did not submit any evidence of the Property's market value. The Taxpayers' rent and vacancy figures were consistent with the City's figures. Moreover, the Property has a unique feature of single-family house, occupied by the Taxpayer, with two rental units attached. This unique feature would be given value by the market. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William B., Jr. and Jane P. Thayer, taxpayers; 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 31, 1991

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