

Allen R. Provost and Genevieve H. Provost

v.

City of Laconia

Docket No. 4864-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$148,100 on a condominium unit with a dock (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers appeal 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 failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

The Taxpayers argued in their written submittals, the assessment was excessive because:

- 1) the Property never sold for assessment;
- 2) a dock is personal property;
- 3) the City does not plow, light or remove trash from the complex; and
- 4) the market value of a 2-bedroom condo is \$120,000.

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;
- 2) the same methodology was used for these types of properties; and
- 3) the dock is taxable realty.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment. A permanent dock is certainly taxable "real estate," as defined in RSA 72:6. This being so, the City showed that docks have sold for \$30,000. Adding \$30,000 to the Taxpayer's admission that a condominium would sell for \$120,000 results in \$150,000 value for the unit and dock. Finally, lack of municipal services is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Allen R. & Genevieve H. Provost, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 31, 1991

0009