

**Matthew Wendelboe and Francine Wendelboe
v.
City of Laconia**

Docket No. 4868-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$112,100 (land, \$29,100; buildings, \$83,000) on Gilbert Street, consisting of a three-family house (the Property). 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 size of the lot is smaller, and the topography of the land and general appearance of the building is not as desirable as the City's comparables;
- 2) the entire street has severe sloping and neighbors have received 20 to 80 percent adjustments for the topography;
- 3) an appraisal prepared by Meredith Village Savings Bank on February 4, 1987, estimated the value of the property to be \$85,000; and
- 4) the Property was worth between \$85,000 and \$90,000 as of April 1, 1988.

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 number of apartments;
- 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;

The City agreed that the lot should receive a 10 percent adjustment for the slope because all other owners on the same side of the street received adjustments. The City also indicated that an additional 5 percent adjustment should be applied to the building because of the construction of the house and basement.

Based on the evidence, we find the correct assessment should be \$103,500 (land \$26,200 and building \$77,300). This assessment is ordered because the evidence indicated that a 10 percent topography adjustment to the land and a 5 percent adjustment for condition of the building should be applied.

If the taxes have been paid, the amount paid on the value in excess of \$103,500 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Matthew Wendelboe and Francine Wendelboe, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 23, 1991
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