

Donald W. Cloutier and Shirley A. Cloutier  
v.  
City of Laconia

Docket Nos. 4882-88 and 7196-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$292,600 (land, \$244,100; buildings, \$48,500) and 1989 assessment of \$292,600 (land, \$244,100; buildings, \$48,500), on 40 Paugus Park, consisting of land with dwelling (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) the Property is located in a congested neighborhood with only twenty feet between the buildings, is not a year round property and does not have central heat;
- 2) the lot evaluation is unfair and inequitable in relation to other comparable lakefront properties;
- 3) two sales of lots in the subdivision in 1989 (lots #11 and 38) sold for considerably less than their assessed values;
- 4) the board's appraiser, Mr. Quinn, estimated the land value to be \$183,100 and the building value to be \$57,000 for a total of \$240,100; and

5) a fair assessment for 1988 would be \$240,100 (land, \$183,100; buildings, \$57,000) and for 1989 a ten percent downward adjustment for the land should occur from 1988 to 1989.

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 assessment is within ten percent of all of the sale properties in Paugus Park.

The board's inspector inspected the Property, reviewed the property tax card, and filed a report with the board. This report is not necessarily conclusive evidence, and it is only part of the evidence considered by the board. We find the Taxpayers failed to prove their assessment was disproportional. 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

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Donald V. & Shirley A. Cloutier, 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 23, 1991

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