

Roland P. Boisselle (and Patricia A. Boisselle (deceased))

v.

City of Laconia

Docket No. 4885-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$47,800 (land, \$33,800; buildings, \$14,000) on his real estate on Main Street, consisting of a garage on a 8,020 square foot lot (the Property).

For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry his burden and prove any disproportionality.

In his written application to the Board of Tax and Land appeals, the Taxpayer argued the assessment was excessive because:

- 1) "land value is too high compared to surrounding area. Building is too high in value."

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.

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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;
- 3) the City reduced the original reassessment value on the building from \$19,700 to \$13,800;
- 4) an independent appraisal by Patriot Appraisal put the value of the land and building in a range between \$45,000 - \$55,000; and
- 5) the City adjusted the land value by 60% because of the right of way access and no visibility from the road.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

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

Brenda L. Tibbetts, Clerk

Date: December 2, 1991

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