

Gladys Burr
v.
City of Laconia

Docket No. 4890-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$229,500 (land, \$197,800; buildings, \$31,700) on her real estate, consisting of a cottage on a 4545 sq. foot lot on Channel Lane, with 75 feet of frontage on Paugus Bay (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved she was disproportionately taxed.

The Taxpayer argued the assessment was excessive because:

- 1) the Property has been on the market for four years with over 50 showings, but high taxes have deterred prospective buyers;
- 2) there are excessive ledge outcroppings and two dying trees; and
- 3) the house is 73 years old and would be torn down and replaced by any purchaser.

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;

The City agreed a 5% adjustment should be made for the seasonal, city water.

Based on the evidence, we find the correct evidence should be \$221,485 (land, \$189,785 and building, \$31,700). This assessment is ordered because:

1) a 5% adjustment is required to the land calculation because of the seasonal, city water. No other adjustments are warranted. The Taxpayer's argument - - that the assessment must be reduced because one prospective purchaser said the house would have to be torn down and a new one built - - is without merit because one purchaser's opinion does not establish how the market views the Property.

If the taxes have been paid, the amount paid on the value in excess of \$221,485 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gladys M. Burr, taxpayer; 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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