

Rene J. Clairmont  
v.  
City of Laconia

Docket No. 4903-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$224,600 (land, \$201,300, buildings, \$43,300) on Eastman Shore Road. 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.

The Taxpayer argued that the assessment was excessive because of low offers, a paucity of offers, and a less desirable house configuration than other year round houses in the area.

The City argued that the assessment was proper because the sale price of the subject in January of 1991 at \$190,000 (according to the Taxpayer) is proportionate to and consistent with the falling market (22%) since April 1, 1988, the date of assessment.

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

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: March 7, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Rene J. Clairmont, taxpayer; the Chairman, Board of Assessors of Laconia; and Scott Bartlett, Appraiser for M.M.C., Inc.

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Michele E. LeBrun, Clerk

Date: March 7, 1991

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