

Howard F. Walker  
v.  
City of Laconia

Docket No. 4904-88

DECISION

The "Taxpayer's" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$212,700 (land, \$142,600; buildings, \$69,100), on a home on Lake Winnisquam (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board.

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, in his written submission, the assessment was excessive because:

- 1)he questioned certain "factors" listed on the card;
  - 2)the City does not plow the road in front of the Property;
  - 3)the Property should be in a Class 4 neighborhood, not a Class 5 neighborhood;
- and
- 4)there is a City culvert on the Property.

The Taxpayer did not submit any evidence of the Property's fair market value as of April 1, 1990.

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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; and
- 2) the same methodology was used for these types of properties.

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

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry his burden, the Taxpayer must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the City. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Member

Date: November 14, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Howard F. Walker, Taxpayer; 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

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