

Robert C. Bishop and Beverly P. Bishop
v.
City of Laconia

Docket No. 4909-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$204,700 (land, \$169,200; buildings, \$35,500) on a home on Lake Winnisquam. For the reasons stated below, the appeal for abatement is denied.

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

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 in their appeal the assessment was excessive because:

"Buildings not as described (see) assessment cards 1 and 2. Inaccurate information regarding foundation, fireplace, flooring, heating, etc."

The Taxpayer never sent in more specific information, and the Taxpayer did not submit any other supporting documents. Finally, despite two requests from the Board, the Taxpayer did not return the Board's information sheet.

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

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

We find the Taxpayers frivolously filed and maintained their appeal. The Taxpayers did not provide any specific reasons for their appeal in either the appeal itself or subsequently. Additionally, despite two Board requests, the Taxpayers failed to complete and return the information sheet. Therefore, pursuant to RSA 71-B:9, the Taxpayers are ordered to pay the City \$50.00 in costs incurred in attending the hearing. The Taxpayers shall comply within 10 days of the clerk's date below, sending the Board a copy of the payment letter.

If Taxpayers fail to comply, the City may file a motion for compliance, and the Board may then file an enforcement action against the Taxpayers in the Merrimack County Superior Court.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date: November 15, 1991

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

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Date: November 15, 1991
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Brenda L. Tibbetts, Clerk