

Cynthia Ormes  
v.  
City of Laconia

Docket No. 4910-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$332,900 (land, \$244,700; buildings, \$88,200) on property on Paugus Bay (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 her burden and prove any disproportionality.

The Taxpayer, in her written submittals, argued the assessment was excessive because:

- 1) excessive for the area, citing a sale to Bean (August, 1988) and Cahill (August, 1988) and comparing these sales prices with their assessments. The Taxpayer did not, however, provide the property record cards for the Bean and Cahill properties. (We note the Cahill final assessment was \$299,700, not \$318,600, as stated by the Taxpayer.); and
- 2) of asking prices on Cate (46 Paugus Park).

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 her assessment was disproportional. We also find the City supported the Property's assessment. While the assessment is at the higher end on Paugus Park, the total square feet of the buildings is at the upper end. Moreover, the Taxpayer did not present any probative evidence of disproportionality.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Cynthia Ormes, 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

Date: October 23, 1991

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