

Roger M. Ferland and Gay C. Ferland

v.

City of Laconia

Docket No. 4912-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$85,200 (land, \$28,200; buildings, \$57,000) on a single family dwelling on 6,120 square feet of land located on Center Street (the Property).

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. For the reasons stated below, the appeal for abatement is denied.

The 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 written application, that the assessment was excessive for the following reasons:

- 1) two-family home with four bedrooms;
- 2) listed full basement; and
- 3) square footage.

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,
- 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.

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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;
- 3)errors were corrected on the original assessment which was lowered to \$85,200; and
- 4) the Property has been sold and it was the City's understanding through a recent conversation with the Taxpayers that they were satisfied with the revised assessment.

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

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

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

Brenda L. Tibbetts, Clerk

Date:

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