

**Marie C. Landroche and Vance A. Gaul**

**v.**

**City of Laconia**

**Docket No. 4917-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$96,200 (land, \$27,600; buildings, \$68,600) on a single family dwelling on 10,258 square feet of land located on Bowman 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 granted.

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 carried this burden and proved they were disproportionately taxed.

The Taxpayers argued the assessment was excessive because:

- 1) the Property is assessed at higher than fair market value and at a proportion greater than other neighborhoods in Laconia;
- 2) eighty percent of the residences on Bowman Street, which is in a declining neighborhood, are over assessed as compared with residences in appreciating neighborhoods;
- 3) the Property overlooks, and is adjacent to, a parking lot and the owners of the parking lot by deed have an easement to pile snow on the Property;
- 4) the garage is listed as a finished garage despite unfinished, studded walls and a dirt floor; and

5) the value of the house and land did not reflect fair market value in 1988.

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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;
- 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;
- 2) the same methodology was used for these types of properties;
- 3) a well maintained office building is located behind the Property and the City did not consider the easement to plow snow on the Property a detraction as office buildings in residential areas do not generally affect market value;
- 4) the Bowman Street neighborhood is a nice, stable neighborhood and the City did not consider the Property to be in a declining neighborhood;
- 5) based on the information regarding the condition of the garage, the City suggested a depreciation to FGR3 at a unit price of \$13.00, a condition factor of 50 percent for a total value of \$3,400.

Based on the evidence, we find the correct assessment should be \$95,400, (land, \$27,600 and building, \$67,800). This assessment is ordered to adjust for the fact that the garage is of a poorer quality than originally assessed.

If the taxes have been paid, the amount paid on the value in excess of \$95,400 shall be refunded with interest at six percent per annum from date paid to refund date.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Marie C. Landroche and Vance A. Gaul, Taxpayers; 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: November 15, 1991

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