

**Deborah Gallinovich
v.
City of Laconia

Docket No. 4935-88**

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$56,400 (land, \$23,800; buildings, \$32,600) on a single family dwelling on 2,793 square feet of land on Warren Street (the Property). For the reasons stated below, the appeal for abatement is denied.

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 argued the assessment was excessive because:

- 1)the net value in 1988 was \$52,000 (excluding its customary broker's commission); and
- 2)the estimated value in 1988 was in a range of \$52,000 - \$55,000.

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;

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- 2)the same methodology was used for these types of properties; and
3)the City's representative, Mr. Scott Bartlett, pointed out that all sales surveys include any broker's commissions paid by its seller. Net sales prices are not used.

In answer to the Board's question, "Do you think a value of \$56,400 is fair as of April 1, 1988", the appellant said, "Yes".

We find the Taxpayer failed to prove her 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 Deborah Gallinovich, Taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: November 15, 1991

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