

**Christine K. Guarente and William A. Guarente**  
**v.**  
**City of Laconia**

**Docket No. 4936-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$149,100 (land, \$40,700; buildings, \$108,400) on land with dwelling on Cotton Hill Road (the Property). 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) although the house is over 200 years old, the wing was built in the 1940's, skylights have been put in, and there are so few antique features remaining in the house that it does not retain the antique value;
- 2) the Property is located close to an industrial zone with a junk yard in view of the house which deters from its value;
- 3) the house is in need of repairs; i.e., new roof, interior stairs need to be replaced, chimney is not useable as wood stove, furnace is in poor condition, siding is in poor condition;
- 4) an appraisal prepared by Robert J. Aldrich, Aldrich Real Estate, estimated the fair market value of the Property to be \$140,000 as of December 10, 1988.

The City presented:

- a) a list of comparable properties used in the revaluation;
- b) a spread sheet showing the Property, the comparables and various units of comparison;
- c) 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) the Property's antique quality would have some influence on the market and would usually indicate a 10 percent higher selling price;
- 4) the Taxpayers' appraisal of \$140,000 is within 6-1/1 percent of the City's assessment; and
- 5) to maintain equitability, no change should be made to the assessment.

Based on the evidence, we find the correct assessment should be \$141,700.

This assessment is ordered because adjustments should be made to reflect the fact that the Property is within view of a junk yard, and the features added to the home are not consistent with those normally associated with an antique dwelling. In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. However, the existing assessment process allocates the total value between land value and building value. (The board has not allocated the value between land and building, and the City shall make this allocation in accordance with its assessing practices.) We note that in making a judgment of the proper assessment, the value of the entire property, i.e., land and building, must be established.

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 Christine K. Guarente and William A. Guarente, 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 8, 1991

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