

Rachel M. Brown  
v.  
City of Laconia

Docket No. 4946-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" total 1988 assessment of \$38,300 (land, \$29,600; buildings, \$8,700) on her Paugus Street properties and \$29,600 (land only) on her Sheridan Street property. The Paugus Street property consists of two abutting lots totalling 15,600 square feet with a camp and shed. The Sheridan Street property consists of a 15,000 square foot unimproved lot (the Property). 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. 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 assessment was too high and she could not have sold the Property at that price; and
- 2) the Taxpayer had been denied an elderly exemption by the City.

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

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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; and
- 3) the Taxpayer was denied an elderly exemption due to her assets exceeding the statutory limit of \$30,000.

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

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Paul B. Franklin, Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Rachel M. Brown, 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: November 21, 1991

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