

Roger S. Drolshagen

v.

City of Laconia

Docket No. 4951-88

DECISION

The "Taxpayer's" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$197,200 (land, \$141,000; buildings, \$127,700) on his real estate, consisting of a dwelling on a 4,800 square foot lot on Loughton Avenue with 60 feet of frontage on Lake Winnisquam (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried his burden and proved he was disproportionately taxed.

The Taxpayer argued the assessment was excessive because the lot is too small to support a standard septic system and a well. Presently, there exists a 1000 gallon septic tank and leach field, and the water is pumped from Lake Winnisquam. Since there are no plans for city sewer or water in the area, the lot size precludes any water supply other than the lake.

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, e.g., square feet and lake frontage;
- 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.

Docket No. 4951-88

Roger S. Drolshagen v. City of Laconia

Page 2

The City recommended revising the assessment to \$180,500 to account for the small size of the lot restricting its ability to support on-site water and sewer.

Based on the evidence, we find the correct evidence should be \$180,500 (land, \$124,300 and building, \$56,200).

The Board rules the City's recommended assessment is reasonable and takes into consideration the effect the size of the lot has on the market value of the lot.

If the taxes have been paid, the amount paid on the value in excess of \$180,500 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roger S. Drolshagen, 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 8, 1991

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