

**Nashua-Boston Development Corp.**

**v.**

**City of Laconia**

**Docket No. 4956-88**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 abated assessment of: \$85,800 - Admirals Lane - 23EE-295-51; \$86,000 - Race Point - 23EE-295-52; \$85,200 - Race Point - 23EE-297-50; and \$38,200 - Drummer Terrace - 23EE-2899; all being vacant lots (the Property). For the reasons stated below, the appeal for abatement is denied.

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.

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 its burden and prove any disproportionality.

The Taxpayer's arguments are presented in the attached sheet, which was submitted with the Taxpayer's appeal. The Taxpayer did not submit any other evidence. Specifically, the Taxpayer did not submit any evidence of the Property's fair market value as of April 1, 1988. Finally, the Taxpayer failed to fill out and return the information sheet sent by the board to the Taxpayer.

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;

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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; and

2) the same methodology was used for these types of properties.

The City also presented a letter in which the abatements were granted. This letter instructed the Taxpayer to notify the board if the abatement was acceptable.

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry its burden, the Taxpayer must make a showing of the Property's fair market value. This value would have been compared to the Property's assessment and the level of assessments generally in the City. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

The board is authorized to award costs as in the superior court. RSA 71-B:9; TAX 201.05(c). Cost have been awarded where the appeal was frivolously filed or maintained. We find the Taxpayer's appeal was frivolously maintained.

The Taxpayer did not submit any additional arguments, any supporting documents, nor did it send back the information sheet. The board takes official notice, pursuant to RSA 541:18 V(a)(2), of the City's prior testimony concerning costs in prosecuting an appeal. Therefore, pursuant to RSA 71-B:9, the Taxpayer is ordered to pay the City \$50.00 for costs incurred in prosecuting this frivolously maintained appeal. These costs cover expenses and witness fees for the hearing day. The Taxpayer shall pay the City this \$50.00 within 10 days of the clerk's date below, sending a copy of the payment letter to the board. If Taxpayer fails to so comply, the City may file with the board a motion for payment and an enforcement action may then be filed in the

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Merrimack County Superior Court.

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We find the Taxpayer failed to prove its 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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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William C. McInerney, Representative of the 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:

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