

Mary P. Dacey
v.
City of Laconia

Docket No. 5004-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$326,200 (land, \$286,800; buildings, \$39,400) on a cottage with 65 feet on Lake Winnepesaukee (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 this burden and proved she was disproportionately taxed.

The Taxpayer argued, among other things, that the assessment was excessive because:

- 1) the City's comparables were from a much better neighborhood;
- 2) the beach had erosion problems, due to run off from the road;
- 3) there was no City water in the winter; and
- 4) the beach is full of debris because it is in a cove.

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.

The City argued the assessment was proper because:

- 1) it was based on sales date 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.

Based on the evidence, we find the correct assessment should be \$298,237 (land, \$258,837 and building, \$39,400). This assessment is ordered because the following adjustments were required to reflect testimony concerning the Property in comparison to the City's comparables: (1) land adjustments of 5% because of the City water being seasonal; and (2) 5% because of location.

Arriving at a proper assessment is not a science but is a matter of informed judgment and experienced opinion. See Brickman v. City of Manchester, 119 N.H. 919, 921 (1979); see also Marshall Valuation Service, Section 1, Page 3, March (1989). This board, as a quasi-judicial body, must weigh the evidence and apply its judgment in deciding upon a proper assessment. Paras v. City of Portsmouth, 115 N.H. 63, 68 (1975). Based on the evidence, our judgment is that the proper assessment is \$298,237 (land, \$258,837; buildings, \$39,400).

If the taxes have been paid, the amount paid on the value in excess of \$298,237 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Date: October 11, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Mary P. Dacey, taxpayer; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 11, 1991

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