

George E. Richardson and Barbara M. Richardson  
v.  
City of Laconia

Docket No. 5080-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$168,700 (land, \$127,700; buildings, \$41,000) on their real estate, consisting of a dwelling on a 15,720 square foot lot on Leighton Avenue with 60 feet on Lake Winnisquam (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. 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 Taxpayer argued the assessment was excessive because:

- 1)there are large boulders on the shore and in the water;
- 2)the domestic water is pumped from the lake; and
- 3)the dwelling is not insulated.

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

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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 recommended a revised assessment of \$167,200 which reflected:

- 1)lowering the building grade and value;
- 2)adjusting for the rocky shore and water supply from the lake; and
- 3)increasing the land valuation due to frontage on the paved portion of Loughton Avenue.

Based on the evidence, we find the correct evidence should be \$167,200, (land, \$130,100 and building, \$37,100).

The Board finds the City's adjustments account for the taxpayer's concerns and is supported by the comparables submitted.

If the taxes have been paid, the amount paid on the value in excess of \$167,200 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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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to George E. & Barbara M. Richardson, 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 14, 1991

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