

**Frank Santo and Grace Santo
v.
City of Laconia**

Docket No. 5105-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$295,300 (land, \$244,100; buildings, \$51,200) on Paugus Park Road, consisting of land with dwelling (the Property). For the reasons stated below, the appeal for abatement is denied.

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.

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 failed to carry their burden and prove any disproportionality. The Taxpayers gave no reason why they were disproportionately assessed on their application for abatement to the Board of Tax and Land Appeals, nor did they appear at the scheduled hearing on October 17, 1991.

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 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.

We find the Taxpayers failed to prove their assessment was disproportional. No evidence supporting the Taxpayer's appeal was submitted. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Frank & Grace Santo, taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: October 23, 1991

0009