

Thomas F. Mortell and Judith C. Mortell
v.
City of Laconia

Docket No. 5162-88

DECISION

The "Taxpayers" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessments listed as follows:

76 Lakeside Avenue - \$174,500 (land, \$88,400; buildings, \$86,100)

72 Clinton Street - \$96,500 (land, \$28,800; buildings \$67,700)

54 Clinton Street - \$84,600 (land, \$27,600; buildings, \$57,000)

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 their assessments were 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 argued, in their written submittals, the assessments were excessive because:

- 1)they were "grossly" overassessed and taxes had increased; and
- 2)the Lakeside Avenue property has no access to Lake Winnepesaukee, only a view of it across a public parking area.

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;
- 2) the same methodology was used for these types of properties;
- 3) the Lakeview Avenue property has a good view of the lake and is within a short distance of a public beach.

We find the Taxpayers failed to prove their assessments were disproportional. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Thomas F. Mortell and Judith C. Mortell, Taxpayers; the Chairman, Board of Assessors of Laconia; and Scott W. Bartlett, Appraiser for M.M.C., Inc.

Brenda L. Tibbetts, Clerk

Date: November 8, 1991

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