

Paul McMann and Marie McMann

v.

City of Laconia

Docket No. 5335-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessments as follows: (a) lot 106/67/24B - \$212,800 (\$149,700 land; \$63,100 building), (Lot 24B); and (b) lot 106/67/24 - \$262,600, and (c) (\$156,200 land; \$106,400 building) (Lot 24), consisting of two lakefront homes. 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, in their written submittals, argued the assessment was excessive because:

- 1)the formula used to calculate the assessment was in error because it was the same formula used on Shore Drive, which is not comparable to Eastman Shore Road;
- 2)a stream runs through Lot 24B, and Lot 24B shares a driveway with abutting properties; and
- 4)the Taxpayers did not submit any evidence of the Property's fair market value.

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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;
- 2) the same methodology was used for these types of properties; and
- 3) the City noted on a review of Lot 24B a 3% adjustment will in future years be made for the culvert, but nonetheless for 1988, the assessment certainly was proper for Lot 24B.

The Taxpayers did not present any credible evidence of their Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value will then be 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.

We find the Taxpayers failed to prove their 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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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

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Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Paul & Marie McMann, 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 8, 1991

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