

David J. Stoddard
v.
City of Laconia

Docket No. 5372-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 revised assessment of \$87,800 (building only) on condominium #12 at Ship Ahoy Condos at Weirs Boulevard (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board.

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 failed to carry his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the condominium is restricted to summer use only, the foundation is constructed of cement block piers which are not below the frost line as a standard year round house would be;
- 2) the Property is not on the water side of Weirs Boulevard and during the summer months, at times, it takes five to ten minutes to get across the Boulevard;
- 3) the difference in the rental rate between the water side and across Weirs Boulevard is \$200 per week and when rentals are slow the water side always rents first;

- 4) the Property is presently on the market for \$81,000 and cannot be sold; and
- 5) a list of similar properties enclosed show lower assessments with better locations.

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 amenity values;
- 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 Taxpayer failed to prove his assessment was disproportional. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

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

Brenda L. Tibbetts, Clerk

Date: November 7, 1991

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