

Roger and Lauris McGrath

v.

City of Laconia

Docket No.: 6063-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1989 assessment of \$307,600 (land, \$231,700; buildings, \$75,900) on a 6,300 square-foot lot with a chalet-style house (the Property). For the reasons stated below, the appeal for abatement is denied.

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). Taxpayers indicated they would be unable 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. We find the Taxpayers failed to carry this burden.

The Taxpayers argued in their appeal application the assessment was excessive because it was proportionately incorrect in relation to other areas of the City.

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The City submitted several comparables and photographs in support of the assessment.

The City argued the assessment was proper because:

(1) specifically, the Cahill property abutting the Taxpayers' Property sold in July of 1988 for \$299,700; and

(2) the well is shared with the Cahill property for which the City made a five percent adjustment on the site value.

Board's Rulings

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the City's comparable sales, and in particular the Cahill sale, support the Property's assessment for the 1989 tax year.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Roger and Lauris McGrath, Taxpayers; and Chairman, Board of Assessors of Laconia.

Dated: April 11, 1993

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Valerie B. Lanigan, Clerk