

Joyce L. and Robert E. Francis, Jr.

v.

City of Laconia

Docket No.: 6690-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1989 assessment of \$255,500 (land, \$231,900; buildings, \$23,600) on a 6,480 square foot lot with a ranch-style cottage (the Property). 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. 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). We find the Taxpayers failed to carry this burden.

The Taxpayers argued the assessment was excessive because the Property was purchased on June 1, 1989 for \$200,000 and they are paying taxes on \$269,300.

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The City argued the assessment was proper because:

- (1) a 5 percent adjustment was allowed on the land because of lake water, the seasonal dock was deleted, the City corrected the size of the cabin, the number of bathrooms, heat and interior wall cover and allowed additional depreciation due to the size of the bathroom;
- (2) comparable sales during the time of the revaluation and immediately following support the assessment;
- (3) the sale of the subject Property may not have been an arms length transaction because it was an estate sale where the widow was anxious to dispose of it as soon as possible; and
- (4) the Taxpayers put the property on the market through Goyette Realty at an asking price of \$250,000.

Board's Rulings

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

The Taxpayers testified the Property's purchase price was \$220,000. While this is some evidence of the Property's market value, it is not conclusive evidence. See Appeal of Town of Peterborough, 120 N.H. 325, 329 (1980). The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers should have made a

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showing of the Property's fair market value. This value would then have been 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Joyce L. and Robert E. Francis, Jr., Taxpayers; and Chairman, Board of Assessors of Laconia.

Dated: April 11, 1993

Valerie B. Lanigan, Clerk

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