

**John H. Breault and Elaine M. Breault  
v.  
Town of Gilford**

**Docket No. 3570-86**

**DECISION**

A hearing in this appeal was held, as scheduled, on July 21, 1988. The Taxpayers were represented by John H. Breault, one of them. The Town was represented by Gene R. Littlefield, Appraiser and Arthur A. Morrill, Appraiser Supervisor, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal the assessments of \$96,600 (land, \$80,000; building, \$16,600) on Unit 13 and \$132,700 (land, \$80,000; building, \$52,700) on Unit 17, placed on their real estate, located at Yacht Club Vista, located on Route 11-B for the 1986 tax year. The subject properties consist of condominium units with Unit 13 in a duplex building and Unit 17 in a quadraplex building.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1986 tax year for the Town of Gilford. Based on that ratio the Taxpayers assessments equate to market values of \$96,600 for Unit 13 and \$132,700 for Unit 17, as of April 1, 1986.

The Taxpayer argued he purchased Unit 17 for \$89,900 on July 26, 1985. The Taxpayer further argued the whole property was formerly the Saunders Bay

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Motel, and that the developers offered the first units for sale to old customers of the motel. The Taxpayer also testified each unit was sold with a boat slip. The Taxpayer also testified he was president of the condominium association and had been inside all of the units in the development.

The Taxpayer testified he purchased Unit 13 on May 15, 1986, for \$85,000.

The Taxpayer further testified he purchased this unit, through a broker, who was the owner/developer of the Sawyer Meadow Trust.

The Taxpayer testified he purchased Unit 17 from Mrs. Butler, who was the original owner of the motel property. The Taxpayer testified he purchased Unit 17 because he had a boat and a boat slip was included in the sale.

The Taxpayer then testified he purchased Unit 13 and swapped the two boat slips he now owned as a result of the acquisition of the two condominium units.

Mr. Morrill testified for the Town the sales survey and analysis established land values of \$80,000 for those units on the water side of Route 11-B. Mr. Morrill also testified subsequent resales of units at Yacht Club Vista showed sales prices exceeding the assessed valuations. The Town also argued the subject condominiums are unique and present a difficult appraisal and assessment problem.

The Board finds the Taxpayer presented testimony of the prices he paid for the condominium units he purchased. The Board finds the Taxpayer was knowledgeable about all of the units in the condominium, and was motivated in his purchases by relative attractiveness of boat slips. The Board finds the

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Taxpayer presented no evidence of market value, other than his own purchases and relied on comparisons with the assessments of other units.

The Board finds the Town conducted a sales survey and analysis to determine base values for the condominium units. The Board also finds the Town tracked sales subsequent to the assessment date for comparison of market values to assessed values. The Board finds the Taxpayer purchased his first unit directly from the owner of the project in a pre-open market situation.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers just share of the common tax burden. The ruling is therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)  
Anne S. Richmond, Esq, Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member

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signature) (Concurred, unavailable for  
Peter J. Donahue, Member

Date:

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to John H. & Elaine M. Breault, taxpayers; and the Chairman, Selectmen of Gilford.

Michele E. LeBrun, Clerk

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Date:

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