

Robert P. DiFazio and Margaret J. DiFazio

v.

Town of Woodstock

Docket No. 3923-87

DECISION

A hearing in this appeal was held, as scheduled, on April 13, 1989. The Taxpayers were not represented. The Town was represented by Bonnie Ham, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$47,500 (land, \$9,500; buildings, \$38,000) placed on their real estate, located at Alpine Village Condominiums, for the 1987 tax year. The subject property consists of a town-house condominium, Unit No. 55, designated the Lucerne model.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio to 42 percent for the 1987 tax year for the Town of Woodstock. Based on that ratio the Taxpayers' assessment equates to a market value of \$113,100 as of April 1, 1987. The Taxpayers were not present for the hearing nor did they submit any reasons with their application for abatement of real estate tax received by the Board on May 9, 1988.

Bonnie Ham submitted assessments and sales prices for similar condominium units and noted the comparables were Lucerne models with slight variations, all very similar to the subject property.

Miss Ham noted sales people for the condominium developer had misrepresented estimates of property taxes for condominiums sold in Woodstock, thus creating misunderstandings with the taxpayer/owners as to the proper tax.

The Board's review appraiser examined sales of similar condominium units and noted an average sale price of \$109,550. These sales, he concluded, supported fairness of the assessment on the subject property.

For the above stated reasons the Board 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

April 27, 1990

Anne S. Richmond, Chairman

(Mr. Twigg did not sit)

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Robert P. and Margaret J. DiFazio, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Woodstock.

April 27, 1990

Michele E. LeBrun, Clerk