

Winn Mountain Corporation

v.

Town of Gilford

Docket No. 5529-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$341,900.00 on a 1.06-acre vacant lot on Governor's Island with 185 feet of frontage on Lake Winnepesaukee (the Property). For the reasons stated below, the appeal for abatement is denied.

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 its burden and prove any disproportionality.

The Taxpayer's arguments were summarized in Taxpayer's Exhibit #1 ("Assessment Evaluation"), and thus, we will not restate the Taxpayer's arguments. Suffice it to say the Taxpayer argued, using two comparables, the assessment was unreasonably high.

The Taxpayer also argued the 1986 revaluation, and its resulting effect of increasing taxes on lakefront property, resulted in lower market values on lakefront property in 1988. While this argument might have some credibility, the Taxpayer failed to support it with sales data or other evidence.

The Town asserted the Taxpayer's argument was based only on two properties whereas the Town's assessment was supported by broad sales data from the 1986 reassessment, which included sales of lakefront properties. The Town also argued its figure was supported by the history and sales of the Property itself and the other lots in its subdivision.

We note the Taxpayer owned several other parcels in the Town for which no appeal was taken. We would have only reviewed those assessments if we had found the Property had been overassessed. Then, we would have been required to determine the fairness of the Taxpayer's total assessment on all its properties in the Town. Because we have found no error with the Property's assessment, we did not consider the assessments on the other properties. See Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayer failed to prove its assessment was disproportional.

We also find the Town supported the Property's assessment.

SO ORDERED.

January 4, 1991

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Gerry Prud'homme, representing the Taxpayer, and to the Chairman, Board of Selectmen, Town of Gilford.

Michele E. LeBrun, Clerk

January 4, 1991