

The Springer Family Trust

v.

Town of Alton

Docket No.: 5840-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the following "Town" 1989 assessments.

Map & Lot #Land AssessmentBuilding AssessmentTotal Assessment

Lot 32\$218,200\$82,000\$300,200

Lot 32-1\$202,200 0\$202,200

Lot 32-2\$216,2000\$216,200

(the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessments were 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 this burden.

The Taxpayer argued the assessments were excessive because:

(1) most of the lots are swamp;

- (2) a nearby lot sold in 1988 for \$110,000;
- (3) the lot was on the market for less than the total assessments; and
- (4) the building is overassessed.

The Town argued the assessments were proper because:

- (1) they were based on sales of lakefront properties;
- (2) they are supported by the comparable sales submitted by the Town and by the Town's analysis of waterfront sales; and
- (3) the lots were not properly marketed.

### **Board's Rulings**

We find the Taxpayer failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments. It is essential that assessments be based on market data. See RSA 75:\_\_. The Town testified the assessments were based on the market, and the Town used market data to support the assessments.

The Taxpayer, however, did not present any credible evidence of the Property's fair market value. To carry his burden, the Taxpayer should have made a 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 Town. 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. The Taxpayer's testimony on the one sale and the marketing of the lots were not persuasive because of the dearth of information provided by the Taxpayer.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to The Springer Family Trust, Taxpayer; and Chairman, Selectmen of Alton.

Dated: January 5, 1993

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Valerie B. Lanigan, Clerk

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