

Bruce Tornell

v.

Town of Alton

Docket No. 5842-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$72,600 (land only) on his real estate, consisting of a .49 acre lot on Sleepers Island 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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the assessment exceeds market value;
- 2) the Town provides no services to the island; and
- 3) the assessment increased 400% from 1988 to 1989.

The Town argued the assessment was proper for the following reasons:

1) the Town stated that taxes bear no relationship to access to town services;

2) sales on Sleepers Island and Rattlesnake Island were analyzed for determining the land values used in the 1989 assessments;

3) a comparison to sales of property of similar or even worse topography indicates the Taxpayer is proportionately assessed.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the Town supported the Property's assessment.

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985). Lack of town services is not necessarily evidence of disproportionality. As the basis of appraising property is market value, as defined in RSA 75:1, any effect on value due to lack of town services is reflected in the transfer price and consequently in the assessment.

The Board finds the Town documented well the sales used during the revaluation and the subsequent time adjustments made to them.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date: October 7, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bruce H. Tornell, taxpayer; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: October 7, 1991

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