

Evelyn F. Scott

v.

Town of Gilford

Docket No.: 5861-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 revised assessment of \$91,450 (land \$56,250; buildings \$35,200) on Unit 5 in the Marina Bay Condominiums (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. 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 prove the Property was disproportionately assessed.

The Taxpayer failed to submit any arguments to support her contention that the Property was overassessed.

The Town argued the assessment was proper because:

(1) a 25% across the board adjustment was applied consistent with all non-

waterfront condominiums within the complex;

(2) the Taxpayers have not responded to two letters sent four to five months ago from the Town asking them to respond to the abatement; and

(3) sales occurring within the complex support the assessment.

Board's Rulings

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

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Marvin F. Poer & Company, Agent for Evelyn F. Scott, Taxpayer; and Chairman, Selectmen of Gilford.

Dated:
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Valerie B. Lanigan, Clerk