James W. Townsend, Doris E. Townsend and William G. Townsend
v.
Town of Fitzwilliam

Docket No. 5915-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $105,150 (land, $82,000, buildings, $23,150) on their real estate, consisting of a seasonal camp on a .09 acre lot on Laurel Lake (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were 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 Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers submitted a photograph and sketch of the Property and argued in their written submittal that the assessment of the buildings is in line with other properties around the lake, but the assessment of the land is way out of proportion to others because of its size and because it is so narrow.

The Town argued the assessment was proper because:

(1)along that side of Laurel Lake, much of the land has narrow depth lots;

(2)the lot's primary value is that it contains a seasonal, summer cottage, and an in-ground sewerage system;

(3)the lot was depreciated by 25 percent due to the limitations of depth; and

(4)the Town's comparables show consistent methodology was applied.

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value will then be 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 Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to James W. Townsend, Doris E. Townsend and William G. Townsend, taxpayers; and Chairman, Selectmen of Fitzwilliam.

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Melanie J. Ekstrom, Deputy Clerk

Date: February 12, 1992