

Mary Puopolo

v.

Town of Sandown

Docket No.: 5918-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$39,900 (land only) on a 15,246 square foot lot on Holts Point Road (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 carry this burden.

The Taxpayer argued, in her written submission, that the assessment was excessive because:

(1) it is \$15,000 to \$20,000 higher than market value;

Mary Puopolo

v. Town of Sandown

Docket No.: 5918-89

Page 2

- (2) the deed was issued in Mary Puopolo's name only, but one lot lists Robert and Mary Puopolo and Richard and Linda Sartori as owners so it would be difficult to sell the land because the title is not clear;
- (3) zoning laws have changed and although the Property can be built on under a grandfather clause, a new owner may not have the same privilege; and
- (4) the sale of the land may not realize the market value or the assessment value placed on it.

The Town argued the assessment was proper because:

- (1) this lot is across the street for Angle Pond, does not have direct access, but has a view;
- (2) the lot is grandfathered, is a lot of record and recognized as a buildable lot;
- (3) the question of different ownership mentioned by the Taxpayer would not come into consideration for the assessment of the Property; and
- (4) comparable sales indicate the Property is not overassessed.

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

Mary Puopolo

v. Town of Sandown

Docket No.: 5918-89

Page 3

of Town of Sunapee, 126 N.H. at 217-18.

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

Mary Puopolo

v. Town of Sandown

Docket No.: 5918-89

Page 4

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Mary Puopolo, Taxpayer; Chairman, Selectmen of Sandown; and Scott Bartlett, MMC.

Dated: July 29, 1992

---

Valerie B. Lanigan, Clerk

0007