

Frederick M. Shurbert
v.
Town of Alton

Docket Nos. 6248-89 and 8608-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$120,900 (land, \$39,600, buildings, \$81,300) on Map 33, Lot 41, consisting of a .40-acre lot improved with a cottage off Bay Hill Road (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 this burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because (1) Network Appraisal Group, Inc., performed an appraisal of the property on July 28, 1987, and estimated the market value to be \$86,000; (2) a campground abuts the subject property with camping trailers located within five feet of the subject boundary; and (3) a fair assessment to all concerned would be around \$115,000.

The Town argued the assessment was proper because:

(1) the property has a good view of the lake across a town beach and boat-house lot;

(2) comparable sales of older homes in 1988 in the Lakeshore Residential Zone give a good indication of the probable selling price for the subject property;

(3) properties in the Lakeshore Residential Zone had the highest appeal and resale value of all properties, particularly those with a view of the lake, during the two-year period preceding April 1, 1989; and

(4) the Taxpayer's appraisal used comparable sales located in the Town of Gilmanton; none of the comparables were on Lake Winnepesaukee, therefore they would not have the same waterfront influence as the subject property on the waterfront.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded an adjustment should be made for physical depreciation for the age and condition of the buildings. The Town argued the inspector used a factor of 30 percent for physical depreciation with no accommodation for the marketability or desirability of the property, which they felt was far too conservative.

We find the Taxpayer failed to prove his assessment was disproportional. The Taxpayer's appraisal had shortcomings in that it did not recognize the waterfront influence and used comparables located in a different town. We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Frederick M. Shurbert, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Alton.

Brenda L. Tibbetts, Clerk