

Edwin F. Poynter and Shirley W. Poynter

v.

Town of Alton

Docket No. 6253-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$334,100 (land, \$207,100, buildings, \$127,000) on a single-family home on Alton Bay (the Property). 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 argued many things, including the assessment was excessive because:

1) certain sales showed the sales prices per square foot were less than the assessed value per square foot;

2) the Town assessed different size lots and different amounts of lake frontage differently, mainly assessing larger lots and lots with more frontage at proportionally lower values than smaller lots and lots with less frontage;

and

3) additional depreciation should be given to the building and additional reduction to the land assessment because of the topography.

The Town argued the assessment was proper because:

1) the department of revenue administration's 1989 equalization study demonstrated the Town had a 99-percent equalization ratio with a 10-percent coefficient of dispersion;

2) depreciation on the building and the adjustment for topography was correct, especially given the type of property and lots in this area; and

3) the front-foot formula and the lot-size formula were based on the market.

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

The thrust of the Taxpayers' presentation was the apparent differences in values used for different size lots and for lots with different frontage. Differing square-foot and front-foot assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-square-foot prices for smaller lots than for larger lots and higher per front frontage prices for lots with less frontage than for lots with more frontage. Since the yardstick for determining equitable taxation is market value and disproportionate assessment (see RSA 75:1, 76:16, 16-a), it is necessary for assessments on a per-square-foot

basis and on a per-foot-frontage basis to differ to reflect this market phenomenon.

SO ORDERED.

August 9, 1991

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Edwin F. and Shirley W. Poynter, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Alton.

August 9, 1991

Brenda L. Tibbetts, Clerk