

Kenneth F. Bell

v.

Town of Alton

Docket No.: 6339-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$198,600 (land, \$162,500; buildings, \$36,100) on Map 49, Lot 32, east side of Rt. 11 (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because:

- "(1) My homesite is assessed at twice the gross square foot value of the comparable homesite;
- (2) My waterfront has gross per front foot assessment of \$3,640 vs. \$1,374 for the comparable waterfront;

(3) My assessment ratio related to actual inventory (homesite & waterfront) is 38%,
to assessment methodology 62%;

(4) For the comparable lot they are 95% and 5%;

(5) Adjustments to gross figures for influence factors yield a total land assessment
of \$162,500 for my lot and \$194,600 for the comparable lot, for a difference of
only \$32,100; and

Kenneth F. Bell

v. Town of Alton

Docket No.: 6339-89

Page 3

(6) My lot's assessment is only 16% less than the comparable lot which has twice the plot size and almost 3 times the waterfront."

The Town argued the assessment was proper because:

(1) The relationship between front feet on the water was not as great as the flat value that was being paid for a site on the water; and

(2) This property is appraised for less than \$200,000. During our study period (4/1/87 to 4/1/89) no sale of an improved waterfront property that was habitable sold for less than \$225,000 on the open market. Typically, the most undesirable seasonal waterfront properties sold in the \$250,000 to \$300,000 range.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$180,400 (land, \$144,300; buildings, \$36,100). This assessment is ordered because the board concurs with the written report of its Review Inspector, Philip Estey, who inspected the property on November 19, 1990 and adjusted the land for topography, access, frontage (rocky), and recommended a total corrected 1989 assessment of \$180,400.

If the taxes have been paid, the amount paid on the value in excess of \$180,400 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

Kenneth F. Bell

v. Town of Alton

Docket No.: 6339-89

Page 4

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Kenneth F. Bell, Taxpayer; and Chairman, Selectmen of Alton.

Dated: September 23, 1992

Melanie J. Ekstrom, Deputy Clerk

0007