Doris M. (deceased) Nardello; now owned by Norman A. Nardello
v.
Town of Alton

Docket No. 6375-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $329,800 (land, $220,100, buildings, $109,700) on a single-family home on Lake Winnipesaukee (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) the Town assessed the Property using 145 front feet as the amount of shore frontage when the Property had only 100 front feet;

2) the Property has no real beach but is all rocky;

3) there are no Town services; and

4) the concrete pad should be assessed as a deck.

The Town argued the assessment was proper because:

1) the 145 feet of frontage was the effective front feet used in assessing the Property (See attached Town's explanation of the effective front-foot method.); and

2) comparable sales supported the assessment, and the other issues raised by the Taxpayer would be reflected in the market price.

The assessment was supported by the Town, and the Taxpayer failed to show underassessment. Moreover, based on the board's judgment, the Property is not overassessed. This is an extremely nice property with a level .5-acre lot, 100 feet of shore frontage, a seawall, a cement boat dock, and a well-built and well-maintained house. The Taxpayer's itemized complaints with the Town's assessment methodology does not change the board's opinion because the board looks at the Property's value as a whole.

SO ORDERED.

August 9, 1991

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Doris Nardello, c/o Norman A. Nardello, representing the Taxpayer, and to the Chairman, Board of Selectmen, Town of Alton.

August 9, 1991

Brenda L. Tibbetts, Clerk

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