

**William W. Bunker**

**v.**

**Town of Alton**

**DECISION**

**Docket No.: 6409-89**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$285,000 (land, \$228,700; buildings, \$56,300) on Map 54, Lot 23, consisting of a modular house at Woodman's Cove, Mount Major Park, Route 110 (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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) the land was purchased on August 14, 1987 for \$95,000;
- (2) a well and septic was installed and the value should be \$175,000;
- (3) \$51,000 was invested in the modular house (time and materials); and
- (4) the correct assessment should be \$224,500.

The Town argued the assessment was proper because:

- (1) the buyer was aware of the neighborhood when he purchased the Property;
- (2) the road into the Property is maintained by the town in winter and summer (gets town services); and
- (3) the assessment card reflects a 15% incomplete status on building as of April 1, 1989.

At the time the taxpayer purchased the subject non-conforming waterfront lot (August 14, 1987), no permits for septic or building had been issued or applied for. No evidence was presented by the taxpayer to show that the purchase and sale agreement contained language to make the transfer conditional upon receipt of approved permit applications by the buyer for septic and building.

After the sale, the buyer was able to obtain (and retain after a challenge in Superior Court), the requisite permits for development.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayer did not submit any comparable sales to show inequity or disproportionality.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to William W. Bunker, taxpayer; and the Chairman, Selectmen of Alton.

Dated: August 3, 1992

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Valerie B. Lanigan, Clerk

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