

Jack E. Hineline

v.

Town of Northwood

Docket No.: 6638-89

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$192,650 (land, \$169,500; buildings, \$23,150) on a seasonal dwelling on .565 acres of land located on Bennett Road on Bow Lake (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.

The Taxpayer argued the assessment was excessive because:

- (1) it was excessive compared with the assessment on the Greco property;
- (2) the land has an older summer cottage on pilings which is a liability and the back of the Property is a steep grade which requires parking at the top;
- (3) no one would pay the assessed value for the Property because anyone who would purchase the Property would raise the building on it; and

(4) the fair market value of the Property as of April 1, 1989 is \$170,000.

The Town argued the assessment was proper because:

- (1) the comparables utilized by the Town indicate the lot values are comparable;
- (2) a one percent trending factor was applied by the Town for the comparable sales used; and
- (3) the Greco property sold for \$165,000 in October, 1988, the building was raised and a new building was being built; the Town adjusted the building value by 40 percent in 1989 because it was not complete.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Greco sale in 1988 for \$165,000 further supports the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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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 Jack E. Hineline, taxpayer; and the Chairman, Selectmen of Northwood.

Dated: April 28, 1992

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Valerie B. Lanigan, Clerk