

Waldo F. Sellar

v.

Town of Northwood

Docket No.: 6856-89

DECISION

The "Taxpayers" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$163,500 (land, \$143,400; buildings, \$20,100) on his real estate, consisting of a seasonal camp on a .99 acre lot with 149 feet of frontage on Pleasant Lake (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers 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) the assessment did not adequately account for the neighbor's 60 foot right-of-way through the lot to the water;
- (2) the cottage is 83 years old;
- (3) the shoreline is very rocky; and

(4) a swampy area at rear of lot.

The Town argued the assessment was proper because:

- (1) the rocky topography was recognized by the times 70 adjustment to the frontage; and
- (2) the right-of-way to the frontage that the Bourassa property has was recognized by a 10 percent adjustment.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982). The comparables submitted supported the Town's claim of consistent methodology.

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Mr. Waldo Sellar, Taxpayer; Chairman, Selectmen of Northwood; and Mary E. Pinkham, Department of Revenue Administration.

Dated: May 5, 1992

Valerie B. Lanigan, Clerk

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