

William O. Wuester, III

v.

Town of Meredith

Docket No. 7116-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$240,174 (land, \$192,582, buildings, \$47,892) on real estate located on Bear Island, consisting of two camp buildings on 3.18 acres of land (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. 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 in his written submission requested that the Board look at the 1987 appeal (Docket #3822-87) filed on this Property which contains photographs and additional information about the Property and argued the assessment was excessive because:

1) an appraisal prepared by Craig Seufert of New England Appraisal Company estimated the fair market value as of March 23, 1988 to be \$215,000; and

2) the lot is irregularly shaped coming to a point at the south end, precluding availability as a building site.

The Town presented:

a) a list of comparable properties used in the 1989 islands revaluation;

- b) a spread sheet showing the comparables and various units of comparison, e.g., square feet and lake frontage;
- c) a spread sheet showing the Property; and
- d) the assessment cards for the comparables.

The Town argued the assessment was proper because:

- 1) it was based on sales data of comparable properties with adequate adjustments made to reflect the Property's value;
- 2) the same methodology was used for this type of Property;
- 3) the assessment is in line with the Board's estimate of fair value in 1987 and is in line with the comparable sales and indicators on the spreadsheet.

The Board reviewed the exhibits and decision on Docket #3822-87.

We find the Taxpayer failed to prove his assessment was disproportional.

We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William O. Wuester, III, taxpayer; and the Chairman, Selectmen of Meredith.

Melanie J. Ekstrom, Deputy Clerk

Date: March 4, 1992

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