

Brian P. Wiggin and Nancy T. Wiggin

v.

Town of Conway

Docket No. 7160-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$174,100 (land, \$142,800, buildings, \$31,300) on a cottage on Conway Lake. For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued in writing the assessment was excessive because:

- 1) assessing property primarily upon waterfront footage is not just;
- 2) the cottage is small and not winterized;
- 3) there are no town services (water, sewer or road); and
- 4) the tax bill on this cottage is excessive.

The Town argued the assessment was proper because:

- 1) it was in line with other assessments on the lake;
- 2) was arrived at using a methodology based on sales and this methodology was used on the entire lake;
- 3) the land value was based on size not front foot on lake; and

4) the lack of town services is the norm on the lake, and sale prices would reflect this deficiency.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded, "No change in value; Assessed equally."

We find the Taxpayers failed to prove their assessment was disproportional.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: September 9, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Brian P. & Nancy T. Wiggin, taxpayers; and the Chairman, Selectmen of Conway.

Brenda L. Tibbetts, Clerk

Date: September 9, 1991

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