

Chris Uggerholt and Marylee Uggerholt

v.

Town of Conway

Docket No. 7466-89

DECISION

The "Taxpayers" appeal", pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$327,700 (land, \$76,300, buildings, \$251,400), consisting of 0.46 of an acre of land and building on Seavey Street (the Property). 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 the assessment was excessive because:

1) the Property, a bed and breakfast, was purchased in 1988 for \$330,000 which included the furniture, equipment, tools, the trade name and accounts receivables;

2) the Property is located in a residential zone and is assessed higher than properties larger in size and with better business potential; and

3) the Wildflower Inn is in a commercial zone and is assessed lower than the Taxpayer.

The Town argued the assessment was proper because:

1) it is within reason of the market value as of April 1, 1989;

2) the equalization ratio at that time was 100%;

3) the Peacock Inn is a former ski club, dormitory type, with 40-50 beds, which has been remodeled and was probably underassessed; and

4) land values are based upon the size of the lots.

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

Date: October 10, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Chris & Marylee Uggerholt, taxpayers; and the Chairman, Selectmen of Conway.

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Brenda L. Tibbetts, Clerk

Date: October 10, 1991

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