

Junge's Inc.

v.

Town of Conway

Docket No.: 7506-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$1,656,700 (land, \$1,224,000; buildings, \$432,700) on a 4.6-acre lot with a 27-unit motel on Rte. 16 (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because it was disproportional when compared to other motels, especially the land assessment. The Taxpayer submitted a report, with spreadsheets, to support this argument.

The Town argued the assessment was proper because:
(1) the Property has significant (600') of frontage;

(2) it was supported by the number of units; and

(3) it was arrived at using the land values used in this area.

Both parties agreed the room types and charges were similar with the Yankee Clipper, perhaps being slightly less expensive.

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Board's Rulings

Based on the evidence, we find the correct assessment should be \$1,534,300 (land, \$1,101,600; buildings, \$432,700). This assessment is ordered because given the assessments on the other hotels, the Property was overassessed. The board, therefore, reduced the land component of the assessment by 10 percent to account for the larger developed site and frontage of the Property vis-a-vis other motels with similar or greater number of units.

If the taxes have been paid, the amount paid on the value in excess of \$1,534,300 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ralph H. Junge, Representative for the Taxpayer; and Chairman, Selectmen of Conway.

Dated: September 16, 1992

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Melanie J. Ekstrom, Deputy Clerk

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