Bruce A. Butterworth and Patrick G. Treanor

v.

Town of Dalton

Docket Nos. 7680-89 and 9531-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $131,100 (land only) and the 1990 assessment of $131,100 (land only) on Dalton Ridge, Map 409, Lots 30 and 31 (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 Taxpayer failed to carry their burden and prove any disproportionality.

The Taxpayers argued:

(1) the Property was purchased on December 28, 1987 for $111,400:

(2) the equalization ratio for 1989 was 104 percent and 103 percent for 1990, and the Town has created two categories -- the equalization ratio within the balance of the Town and the rate within Dalton Ridge;

(3) a February 13, 1991, appraisal prepared by David MacArthur of Thompson Appraisal Company, Inc. estimated the fair market value of the Property to be $89,775; and

(4) the property has been on the market for almost three years at $90,000 and the Taxpayers have received only one offer of $70,000, the Taxpayers counter-offer of $80,000 was rejected.

The Town argued:

(1) the Property is located in Dalton Ridge Development and is one of the highest lots with the best view;

(2) Dalton Ridge Road is town maintained;

(3) there are over 600 acres in Dalton Ridge Development; and

(4) it would be difficult to find any developments in the north country to compare with Dalton Ridge Development.

The evidence showed that this property is far superior to any other development owing to the extensive amenities present and contemplated. The Declaration of Covenants and Easements for the Dalton Ridge Development set up several protective covenants to insure the attractiveness of the properties at Dalton Ridge and to prevent nuisances and to preserve, protect and enhance the values and amenities of the development.

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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George Twigg, III, Chairman

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Simon C. Leeming, Esq., counsel for Bruce A. Butterworth and Patrick G. Treanor, taxpayers; and the Chairman, Selectmen of Dalton.

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Brenda L. Tibbetts, Clerk

Date: November 7, 1991

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