

Ruth A. and Robert E. Stanieich

v.

Town of Wakefield

Docket No.: 7734-89

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$199,600 on a waterfront camp with a .33-acre lot (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 this burden.

The Taxpayers argued the assessment was excessive because:

- (1) the Town used the Brown property as a comparable when the Brown sale was over the market and included furniture;
- (2) the neighborhood factor was excessive; and
- (3) the Property is on a private road (not Town-maintained) and it is difficult for police and emergency services to reach the Property.

The Taxpayers' concerns were presented in a March 3, 1992 letter to the Town's assessor.

The Town argued the assessment was proper because Avitar reviewed the subject Property and ten (10) properties on the same street. Assessments reviewed appear to be consistent and reflect the marketability of the area as of April 1, 1989. Issues such as accessibility and services provided by the

Ruth A. and Robert E. Stanieich

v. Town of Wakefield

Docket No.: 7734-89

Page 3

Town are reflected in the sales that have occurred in the Taxpayers' neighborhood.

The following are sales on Veazey Point Road which were utilized to establish equity within the area.

Map/LotLot SizeLocationSales DateSales Price

24-69.24Veazey Point Rd.7/88\$172,000

24-105.40Veazey Point Rd.8/88\$180,000

24-109.37Veazey Point Rd.8/88\$227,000

The Town represented that all these comparisons are improved with seasonal camps and similar waterfront locations.

**Board's Rulings**

We find the Taxpayers failed to prove the Property's 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

\_\_\_\_\_  
Ignatius MacLellan, Esq., Member

CERTIFICATION

Ruth A. and Robert E. Stanieich

v. Town of Wakefield

Docket No.: 7734-89

Page 4

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ruth A. and Robert E. Stanieich, Taxpayers; and Chairman, Selectmen of Wakefield.

Dated: September 11, 1992

\_\_\_\_\_  
Melanie J. Ekstrom, Deputy Clerk

0007