

Rodney E. and Carole L. Hudoba

v.

Town of Frankestown

Docket Nos.: 7789-89, 9997-90 and 11005-91

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989, 1990 and 1991 assessments of \$64,100 (land, \$9,500; buildings, \$54,600) for 1989, and \$121,600 (land, \$10,000; buildings, \$111,600) for 1990 and 1991 on Map 7, Lot 5, Unit 3B (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessments were 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 carried this burden and proved disproportionality for 1990 and 1991.

The Taxpayers argued the assessments were excessive because:

- (1) the ski area is closed and has been for three years;
- (2) it is almost impossible to rent subject Property;
- (3) many local businesses closed as a result of the ski area closing; and

(4) 3 units at Crotched Mountain (eastside) #3, 13 and 19 were purchased for less than \$50,000 each.

The Taxpayers do not claim they are, "paying any more than the other unit owners. It is a matter of economic depreciation which has occurred as a result of the ski area, in particular, and the local economy in general."

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The Town argued the assessments were proper because in 1989 they applied the 47% equalized ratio and the Gray condos are different because they are sixteen lesser quality units in one building compared with 24 duplex style units in the subject development. The Gray condos are "easily rentable". The Town gave a -10% economic depreciation for the ski area being closed.

Board's Rulings

We find the Taxpayers failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Rodney E. and Carole L. Hudoba, Taxpayers; and Chairman, Selectmen of Frankestown.

Dated: September 11, 1992

Melanie J. Ekstrom, Deputy Clerk

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