

Milton S. Glanz

v.

Town of Sunapee

Docket No.: 7878-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$199,600 (land, \$47,500; buildings, \$152,100) on his real estate at 62 Skijor Steppe, consisting of a condominium unit at Granliden (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

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 failed to carry this burden.

The Taxpayer argued in his appeal the assessment was excessive because:
(1) a similar unit sold recently for \$130,000;

(2) the unit is overassessed by at least \$75,000;

The Town explained the assessment methodology used throughout the Town, submitting several exhibits documenting the methodology. The Town asserted the same methodology was used throughout the Town, resulting in proportionate assessments. The Town then referred the board to specific sales to support the assessment.

Milton S. Glanz

v. Town of Sunapee

Docket No.: 7878-89

Page 3

The Town argued the assessment was proper because:

(1) the Town's sales #51 through #54 in the same area (Skijor Steppe) support the assessment; these units sold in a range of \$175,000 to \$200,000 in 1987 to 1989; and
(2) the \$130,000 sale referred to, but not identified by the Taxpayer, is most likely the sale of unit 72 in Vega Strand, a unit in an inferior location in Granliden.

Board's Ruling

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

We find the Taxpayer 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

Paul B. Franklin, Member

Milton S. Glanz

v. Town of Sunapee

Docket No.: 7878-89

Page 4

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Milton S. Glanz, Taxpayer; and Chairman, Selectmen of Sunapee.

Dated: August 19, 1992

Valerie B. Lanigan, Clerk