

Barbara A. Ashford

v.

Town of Sunapee

Docket No.: 7893-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$212,500 (land, \$65,300; buildings, \$147,200) on her real estate, consisting of unit 18 Lindenhof, a condominium at Granliden (the Property). 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 the assessment was excessive because:

- (1) her opinion of market value was, as of 1989, \$175,000;
- (2) the unit is within walking distance to the beach, but has a limited view of the lake;

(3) the location in the development is all about the same based upon the preferences of the owner (eg.some like views, proximity to the lake, proximity to golf course);

(4) 1988 through 1989 was a "freak" real estate marketing period; the vast majority of the taxpayers should not be penalized by having their assessments based upon the sales during that time; and

(5) end units are not worth more than interior units because of the higher fuel bills in end units.

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.

The Town argued the assessment was proper because:

(1) it was based upon ten sales within the Granliden development with Town's comparable # 49 (having sold in July 1987 for \$230,000) being the most similar to the Property.

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

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Barbara A. Ashford, taxpayer; and the Chairman, Selectmen of Sunapee.

Dated: August 25, 1992

Valerie B. Lanigan, Clerk