

Patrick A. Alias

v.

Town of Sunapee

Docket No.: 7912-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$228,300 (land, \$78,100; buildings, \$150,200) on his real estate consisting of unit 113 Nord Hill at Granliden Condominiums (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) a realtor, Martin Bradie, indicated that units with basements are worth \$10,000 more, end units worth \$10,000 more and units with a lake view worth \$40,000 more than a golf course view; and

(2) by comparing the assessments of other units with the Property and making

these adjustments, indicates a proper assessment range of \$175,000 to \$180,000.

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.

The Town argued the assessment was proper because:

- (1) it was based on sales of ten units at Granliden;
- (2) the Property is located at the highest elevation of the development and has the best views and the least traffic;
- (3) the taxpayer's comparables are sales that all occurred after the reassessment in a declining market and are in areas with lesser views;
- (4) units 108 and 58 are the most comparable and sold in the analysis period of June 1987 to Oct. 1989 for \$235,000 and \$215,000; and
- (5) the market for this development leveled off in late 1988 and has declined for subsequent tax years.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town provided the best evidence of market value by its comparable sales and generally 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 Patrick A. Alias, taxpayer; and the Chairman, Selectmen of Sunapee.

Dated: August 25, 1992

Valerie B. Lanigan, Clerk