

Barbara M. Walsh

v.

Town of Sunapee

Docket No.: 7918-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessments on Map 17 Lot 13 of \$419,100 (land, \$351,800; buildings, \$67,300) and on Map 17 Lot 15 of \$66,700 (land, \$59,900; buildings, \$6,800). Map 17 Lot 13 consists of a ranch style dwelling on 0.41 of an acre of land on Scotts Cove Road and Map 17 Lot 15 consists of a garage on 3.9 acres of land on Scotts Cove Road (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessments were 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 assessments were excessive because:
(1) the Town's Quackenbos comparable has 1.5 acres of land compared to the

- Property's 0.41 of an acre and Quackenbos has a substantially larger home;
- (2) both parcels are being viewed together because the garage and leach filed are on the back lot;
 - (3) a value of \$350,000 would be the top of the market for the Property.

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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 (7, 9, and 31 in Town Exhibit B) to support the assessments.

The Town argued the assessments were proper because:

- (1) the rear lot is large enough so that it could be subdivided and still support the garage and leach field for the lake lot;
- (2) the Quackenbos sale included a smaller house than what is presently on the property, thus the Taxpayer's comparisons are not accurate.

We find the Taxpayer failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments. 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. Further, the board finds the sales cited by the Town support the assessment. The rear lot is large enough to be subdivided so as to separately support the leach field and garage and a vacant lot.
SO ORDERED.

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BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Brian F. Walsh, Esq., Representative for the Taxpayer; and Chairman, Selectmen of Sunapee.

Dated: August 13, 1992

Valerie B. Lanigan, Clerk

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