

**Merle E. Hochman**

**v.**

**Town of Sunapee**

**Docket Nos.: 7947-89 and 10657-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$54,600 (land only) on Map 8 Lot 35 and \$483,600 (land, \$393,500; buildings, \$90,100) on Map 18 Lot 26 (the Property). Map 8 Lot 35 consists of 5.0 acres of land on Woodland Road and Map 18 Lot 26 consists of a single family ranch on 0.44 of an acre of land on Woodland Road. 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) there is a sewer line over the Property (Lot 36) to the abutter;
- (2) Lot 36 is a very narrow lot at the road end with only 18 feet of frontage and the

driveway overlaps the neighbors property;

(3) Lot 35 is a wooded lot used only for cutting of firewood and nature walks and has no lake view;

(4) there is a power line easement over Lot 35;

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(5) a 1987 appraisal prepared for a home equity loan indicated a maximum value of both properties to be \$350,000;

(6) by applying 12 percent interest per year to the 1987 appraisal, a fair value of the Property is \$476,000.

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 assessments.

The Town argued the assessments were proper because:

- (1) two Town comparables (7 and 31) support the assessment of Lot 26;
- (2) the sewer line easement on Lot 26 is not seen as a detriment to the Property;
- (3) two Town comparables (11 and 12) which were sold as building lots support the assessment of Lot 35; and
- (4) an adjustment has been applied for the power line easement on Lot 35.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. 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

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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. While the Taxpayer discussed a 1987 appraisal, the Taxpayer did not submit any market evidence for 1989 and 1990.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

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

Dated: August 25, 1992

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Valerie B. Lanigan, Clerk