Lawrence W. Scammon, Jr.

v.

Town of Sunapee

Docket Nos.: 7952-89 and 10531-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of $475,000 (land, $430,600; buildings, $44,400) on a camp with a .54-acre lot on Lake Sunapee (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 building is old and has certain deficiencies;

(2) a neighboring dock extends into the Taxpayer's shoreline;

(3) there is an inadequate parking area;

(4) a spring runs through part of the Property;

(5) part of the view is only of a congested area and the Property is close to this congested area;

(6) an appraisal estimated the value at $380,000; and

(7)the Town sale 30 is far superior to the Property.

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) the Taxpayer's appraisal failed to adequately adjust for the Property's superior location, size and frontage; and

(2) it was supported by certain sales and proportionate to other assessments.

The Town testified the Property's assessments were arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

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

The Taxpayer's appraisal lacked sufficient credibility to overcome the Town's consistent methodology. As pointed out, the appraisal missed the

Property's boat dock in the comparison grid.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Lawrence W. Scammon, Jr., Taxpayer; and Chairman, Selectmen of Sunapee.

Dated: July 29, 1992

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Valerie B. Lanigan, Clerk