

Doris J. Greer

v.

Town of Sunapee

Docket No.: 7970-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$442,500 (land, \$64,500; buildings, \$378,000) on a single family ranch style dwelling on 0.24 of an acre of land on Birch Lane (the Property).

The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. 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, in her written submittal, the assessment was excessive in relation to similar property in the Town of Sunapee and higher than true market value.

Doris J. Greer

v. Town of Sunapee

Docket No.: 7970-89

Page 2

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) the condition factor shows the Property was consistently valued with neighboring properties; and
- (2) based on sales in the neighborhood, the Property is properly assessed.

The Town testified the Property's assessment was 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).

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 will then be 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.

We find the Taxpayer failed to prove the Property's assessment was

Doris J. Greer

v. Town of Sunapee

Docket No.: 7970-89

Page 3

disproportional. We also find the Town supported the Property's assessment.

Doris J. Greer

v. Town of Sunapee

Docket No.: 7970-89

Page 4

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

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

Dated: July 22, 1992

Valerie B. Lanigan, Clerk

0007