

Barry B. & Eleanor G. White

v.

Town of Sunapee

Docket Nos. 7976-89 & 10618-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 & 90 assessments of \$335,000 on a 2-acre lot with a house (the Property). The Taxpayers did not appear, having submitted their arguments in writing. Consistent with our Rule, TAX 102.03(g), they were 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 Taxpayers have the burden of showing the assessments were disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers failed to carry this burden.

The Taxpayers' arguments were presented in the Taxpayers' August 6, 1992 letter, which was reviewed by the Town and the board.

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.

Barry B. & Eleanor G. White

v. Town of Sunapee

Docket Nos.: 7976-89 and 10618-90

Page 3

The Town argued the assessments were proper because:

- (1) 1991 sale was not arms length but was part of a property exchange;
- (2) the Property is now on the market for \$325,000; and
- (3) the Town treated the basement rooms as bedrooms.

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

The Property's 1991 sale was not for a market price, being instead part of a property exchange. This conclusion was supported by the Town's market data and the Property's present \$325,000 asking price. While the condition factor used because of the Property's view might be too high, the Taxpayers did not present any sales data to establish overassessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Barry B. and Eleanor G. White, Taxpayers; and Chairman, Selectmen of Sunapee.

Dated: September 1, 1992

Melanie J. Ekstrom, Deputy Clerk

Barry B. & Eleanor G. White

v. Town of Sunapee

Docket Nos.: 7976-89 and 10618-90

Page 4

0007