

Eugene M. and Alice M. Saul
v.
Town of Sunapee
Docket No.: 7988-89

Alice M. Saul
v.
Town of Sunapee
Docket No.: 7987-89

Eugene M. Saul
v.
Town of Sunapee
Docket No.: 7986-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments: Docket No. 7988-89: Map 31 Lot 9 of \$365,000 (land, \$252,400; buildings, \$113,400); Docket No. 7987-89: Map 31 Lot 12 of \$32,700 (land only); and Docket No. 7986-89: Map 31 Lot 12A of \$26,500 (land only). Map 31 Lot 9 consists of a single family residence on 0.45 of an acre of land; Map 31 Lot 12 consists of 0.43 of an acre of land; and Map 31 Lot 12A consists of 0.29 of an acre of land (the Properties). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. These appeals were consolidated for hearing. For the reasons stated below, the appeals for abatement are denied.

The Taxpayers have the burden of showing the assessments were disproportionately high or unlawful, resulting in the Taxpayers paying an

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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 argued, in their written submittal, the assessments were excessive because:

- (1) the value placed on the camp is excessive relative to other buildings in the area which are of equal or better construction and usability;
- (2) half of the camp is on piers, has 80 percent dirt crawl cellar, and an old septic system and uses lake water which sometimes freezes as does the septic;
- (3) there is no driveway to the camp;
- (4) a comparison of the factor by which the Town increased relative to named properties illustrates the inequities of the revaluations;
- (5) the land valuations appear to be inconsistent through the Town especially relative to waterfront land; and
- (6) the assessments on the land are significantly higher than true market value and are disproportionate relative to similar land in Sunapee.

The Town explained the assessment methodology used throughout the Town,

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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.

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The Town argued the assessments were proper because:

- (1) the house lot (Map 31 Lot 9) was purchased in 1980 and was improved with a 600 square foot A-frame; the Taxpayers subsequently built a new home which was not assessed until the Town's revaluation;
- (2) a 10 percent functional adjustment was applied to the house to account for the water line freezes; and
- (3) the two other lots are pre-existing non-conforming parcels and are buildable contingent upon septic approval.

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

The Taxpayers did not present any credible evidence of the Properties' fair market value. To carry this burden, the Taxpayers should have made a showing of the Properties' fair market value. This value will then be compared to the Properties' assessments and the level of assessments generally in the Town. See, e.g., Appeal

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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.

The Town testified the Properties' assessments were arrived at using the same methodology used in assessing other properties in the Town. This

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testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Eugene M. and Alice M. Saul, Taxpayers; and Chairman, Selectmen of Sunapee.

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Dated: August 3, 1992

Valerie B. Lanigan, Clerk

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