

Earl Chace

v.

Town of Sunapee

Docket No.: 7994-89

DECISION

The "Taxpayer" appeals pursuant to RSA 76:16-a, the "Town's" 1989 assessments of \$32,200 (land only) on map 2 lot 5 and \$39,300 (land only) on map 2 lot 5A. Lot 5 consists of a 10.1 acre unimproved parcel of land and lot 5A consists of a 12.3 acre unimproved parcel both located on Rte. 103. (the Property). For the reasons stated below, the appeal for abatement is

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[s] carried this burden and proved disproportionality. We find the Taxpayer[s] failed to carry this burden.]

The Taxpayer argued the assessment was excessive because:

- (1)
- (2)
- (3)
- (4)

(5)

(6)

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)

(2)

(3)

(4)

(5)

(6)

Board's Decision

Based on the evidence, we find the correct assessment should be \$ (land \$ and building \$). This assessment is ordered because:

If the taxes have been paid, the amount paid on the value in excess of \$ shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Board Members - GT___; PF___; IM___; ML___

CERTIFICATION

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

Dated:

Valerie B. Lanigan, Clerk