

**Wayland E. and Irene M. Knight**

**v.**

**Town of Sunapee**

**Docket No.: 8010-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments on Map 13 Lot 40 of \$171,800 (land, \$119,700; buildings, \$52,100) and Map 13 Lot 40-2 of \$102,200 (land only). Map 13 Lot 40 consists of a single family ranch style dwelling on 0.31 of an acre of land and Map 13 Lot 40-2 consists of 0.29 of an acre of land, both on Oak Ridge Road (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. 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, in their written submittal, argued the assessments were excessive because:

(1) it is about 8 times the previous year with no improvements;

(2) the assessment per acre is out of proportion with others in the area; and

(3) because of the above, credit for the elderly is disallowed.

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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) it was supported by two sales on Otter Pond and six sales on Perkins Pond;
- (2) the improved property (Map 13 Lot 40) is valued consistently in relation to other properties on Oak Ridge Road;
- (3) the vacant lot (Map 13 Lot 40-2) is a buildable lot and could be separately transferable and is assessed lower because it is not improved; and
- (4) the Taxpayers could consolidate the two lots or maintain as separate lots which would be sold separately.

Increases from past assessments are not evidence that a taxpayer's property is disproportionately assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

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 would then have been compared to the Properties' assessments 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

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Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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

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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 Wayland E. and Irene M. Knight, Taxpayers; and Chairman, Selectmen of Sunapee.

Dated: August 14, 1992

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Valerie B. Lanigan, Clerk

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