

Genelle M. Richards

v.

Town of Sunapee

Docket Nos.: 8046-89 and 10656-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$541,200 (land, \$425,300; buildings, \$115,900) consisting of a dwelling on a .75 acre lot on Lake Sunapee (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessments were 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's expert, Ms. Hulme, explained the general methodology used in appraising the Property. She testified she reviewed approximately 45 sales in the Town and in Newbury and New London. Ms. Hulme testified the market was not limited to the Town but included Newbury and New London.

The Taxpayer argued the assessments were excessive because:

(1) a neighboring 40 foot water access lot goes by the master bedroom and is a nuisance;

(2) an appraisal by Thompson Appraisal Co., Inc. estimated the market value at \$500,000; and

(3) kitchen and bedrooms are small.

Genelle M. Richards

v. Town of Sunapee

Docket Nos.: 8046-89 and 10656-90

Page 3

The Taxpayer filed a request for costs in the amount of \$1,120.00 for her filing fees and appraisal costs.

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) the Taxpayer's sales need to be time adjusted more than they were;
- (2) the Taxpayer's comparables #2 and #3 should be adjusted more for size; and
- (3) if these adjustments were made, the indicated value would support the assessment.

Board's Rulings

The board has reviewed the parties' memoranda on the time adjustments of sales (Exhibits TN-1 and TP-3) and finds the Town's arguments support the time adjustments used during the reassessment. The Town supported its adjustments in three ways:

- (1) by the use of paired sales;
- (2) by an analysis of sales (with time as a variable) to arrive at a median ratio of 99 percent and a coefficient of dispersion of less than 5 percent; and
- (3) by an analysis of the Department of Revenue Administration's (DRA) 1989

Genelle M. Richards

v. Town of Sunapee

Docket Nos.: 8046-89 and 10656-90

Page 4

and 1990 equalization ratios for Sunapee and the surrounding towns. The board finds the Taxpayer's time adjustment arguments inconclusive as they were based only on the sales of similar property at different times.

Further, the board finds that the DRA's 1989 and 1990 ratios of 100% and 106% were derived from assessments that were, in part, based on the Town's time adjustments; thus to now find a different time adjustment would insert a new element of disproportionality relative to all other property in Town.

Genelle M. Richards

v. Town of Sunapee

Docket Nos.: 8046-89 and 10656-90

Page 5

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

Based on the evidence, we do not find that the 40 foot water access lot adjoining the Taxpayer's property has any more negative effect on the Property value than if a full lot with a dwelling adjoined (which is what would have been there based upon the normal development pattern of the neighborhood).

The difference between the Taxpayer's estimate of value and the Town's assessment is not an unreasonable range for this type and value of property. The focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919. We find it does.

The board denies the appeal and the Taxpayer's request for costs as it finds there is no basis for either.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Genelle M. Richards

v. Town of Sunapee

Docket Nos.: 8046-89 and 10656-90

Page 6

George Twigg, III, Chairman

Paul B. Franklin, Member

Genelle M. Richards

v. Town of Sunapee

Docket Nos.: 8046-89 and 10656-90

Page 7

CERTIFICATION

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

Dated: August 14, 1992

Valerie B. Lanigan, Clerk