

Carol M. Sheehan

v.

Town of Sunapee

Docket No.: 8054-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$199,100 (land, \$62,500; buildings, \$136,600) on her real estate at 72 Fairway Dr. on Tonset Slope, consisting of a condominium at Granliden (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) the sale of unit #38 for \$215,000 in June 1987 in the Tonset Slope area has a much superior view of the lake and the mountains;
- (2) the Property has only a view of the golf course (trees obscure a large portion of

the view of the lake and the mountains) and yet received the same condition factor as the units higher on Tonset Slope with better views;

(3) if the condition factor between 1.00 and 2.00 is used for the obstructed view, the assessment would be \$20,000 to \$30,000 less;

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(4) the Property was listed furnished with Weyland Real Estate in May, 1987 for \$250,000 and shown 10 to 20 times with no offers; and

(5) the Property is over a mile from the beach.

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) it was based upon ten sales within the Granliden development with Town's sales #50 and #55 through #57 being the most comparable.

Board's Ruling

Based on the evidence, we find the correct assessment should be \$188,700 (land \$52,100 and building \$136,600). This assessment is ordered because based upon the evidence, the land condition factor should be reduced to 2.50 for the partially obstructed or reduced view. To drop the land condition factor more, as suggested by the Taxpayer, would result in an underassessment of the Property relative to the sales data submitted by the Town.

If the taxes have been paid, the amount paid on the value in excess of \$188,700 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

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CERTIFICATION

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

Dated: August 19, 1992

Valerie B. Lanigan, Clerk