

Frances D. Hill

v.

Town of Sunapee

Docket No.: 8102-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$359,700 (land, \$304,200; buildings, \$55,500) on a .95-acre lot with a camp (the Property). For the reasons stated below, the appeal for abatement is denied.

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 failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

- (1) the entrance to the Property is via a right-of-way;
- (2) the neighbor's sewer line runs across the Property;
- (3) the grade is very steep in front of the cottage and the waterfront is rocky;
- (4) the land from 100 feet back to Jobs Creed Road is covered with dead trees and

wetlands caused by the Town installing a culvert on Woodland Road which drains on the Property;

(5) comparable sales do not support the assessment; and

(6) a fair assessment on the Property is \$275,000.

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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 assessment.

The Town argued the assessment was proper because:

- (1) the access via a right-of-way is not seen as a detriment to the Property;
- (2) the steep grade on the waterfront was recognized and accounted for;
- (3) in comparing the Taxpayer's Property to the Usko comparable, the subject's condition factor is lower recognizing less utility and value;
- (4) the Fontaine comparable is located in the worst part of the narrows; and
- (5) the present assessment is fair and equitable.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The board placed great weight on the Usko sale because of its proximity to the Property. The time adjusted sales price for Usko is \$380,800. The other sales presented by the Taxpayer have inferior location compared to the Property and Usko.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

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

Dated: August 25, 1992

Valerie B. Lanigan, Clerk