

**The Frank Vorenberg 1970 Trust**

**v.**

**Town of Sunapee**

**Docket No.: 10014-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$526,400 (land, \$442,800; buildings, \$83,600) on .94-acres with a camp (the Property). The Taxpayer and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. 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).

The Taxpayer argued the assessment was excessive because:

- (1) the Property is not assessed at fair market value and is disproportionate to similar properties in Town;
- (2) a June 29, 1988 appraisal prepared by Capital Appraisal Associates estimated a value of \$415,000;

- (3) the appraisal was prepared during the peak, and values have dropped drastically; and
- (4) the Taxpayer's Property is located back from the water's edge; yet comparables are at water's edge.

The Town argued the assessment was proper because:

- (1) the Taxpayer's outdated appraisal is inaccurate and not supported by relevant market data; and, thus, is unreliable in estimating the April 1, 1990 market value; and
- (2) comparable properties selling between December 1988 and October 1991, are in close proximity of the Taxpayer's Property, indicating the Taxpayer's assessment is proper.

#### Board Findings

The board's inspector reviewed the file and the assessment-record card, and filed a report with the board. This report concluded that no change was warranted and the assessment was proper.

We find the Taxpayer failed to prove the Property's assessment was disproportional.

The board finds the Town adequately rebutted the Taxpayer's appraisal as being dated (comparable sales occurred in 1986 and 1987) and the sales not being very comparable to the subject property. Further, the Town submitted three sales in close proximity to the Taxpayers that sold in late 1988 through 1991 which support the assessment.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3. The motion must state with specificity the reasons supporting the request, but

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generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Charles V. Spanos, Esq. representative for Taxpayer and Chairman, Board of Selectmen, Sunapee.

Dated: May 10, 1993

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Melanie J. Ekstrom, Deputy Clerk