

George H. and Leona R. Waldron

v.

Town of Bethlehem

Docket No.: 10147-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$144,900 on a condominium in The Village at Maplewood (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) in 1990 the Property was not worth the assessment;
- (2) realtors told him in 1992 the Property was worth only \$80,000;
- (3) the Property is on the market now for \$119,500;
- (4) there was no consistency in assessing units in the development (A report was submitted on this point.); and
- (5) the Property was worth only \$90,000 in 1990 and the assessment should be \$110,000.

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Note: The Taxpayers stated they bought the Property in June 1989 for \$169,900.

The Town argued the assessment was proper because:

- (1) the units were assessed consistently with adjustments being made for the differences in the units based on information from the developer on the prices paid for various packages and amenities; and
- (2) the Property's purchase price supports the assessment.

The board's inspector reviewed the assessment-record card, reviewed the file and submitted a report with the board. In this case, the inspector only reviewed the file; he did not perform an on-site inspection. This report concluded the assessment was proper. The inspector's report is not an appraisal. The board reviews the report and treats the report as it would other evidence, giving it the weight it deserves. Thus, the board may accept or reject the inspector's recommendation.

Board's Rulings

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayers' arguments centered around proportional assessments between condominium units within the complex. The Town's testimony and analysis indicated consistent methodology was used and was based on the market transactions. In reviewing the various documents submitted by the parties, the board finds that there are reasons for the differences in assessments

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within the development. While the sale prices varied to some extent, generally the purchase prices reflected standard condominium features and options such as "deluxe package," basement finish, jacuzzi etc. that the owners negotiated with the builder at the sale. While there is no doubt the market for these units in particular and the general real estate market in Bethlehem has declined dramatically since the reassessment (note the change in the equalization ratio from 1988 of 100% to 1.46% in 1992), the market data that existed and the public knowledge of the financial viability of the development as of April 1, 1990 supports the Town's assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to George H. and Leona R. Waldron, Taxpayers; and Chairman, Selectmen of Bethlehem.

Dated: November 8, 1993

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Valerie B. Lanigan, Clerk