

Richard A. Saunders, Kenneth Saunders, and Susan Saunders

v.

Town of Bethlehem

Docket No.: 10149-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$130,350 (land - \$45,250, buildings - \$85,100) on a condominium unit (the Property). The Taxpayers 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 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 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) they purchased the property for \$138,800 on June 6, 1989, and cannot sell for near the assessment in today's market;
- 2) a comparable, two-bedroom unit sold in March, 1990 for \$116,000;
- 3) the comparable no. 4 in the appraisal is a contract for sale that supports

the indicated value of \$123,000; and

4) the Property receives few town services.

The Town argued the assessment was proper because:

1) the appraisal provided by Taxpayers was dated August 13, 1991, and the values would need to be adjusted given the 123 percent 1991 equalization ratio; and

2) the Property has many extra, deluxe items, i.e. finished attic, jacuzzi, central vacuum, and additional half bath in basement, which warrant a higher assessment.

Board's Rulings

Lack of municipal services is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment.

The board's inspector reviewed the file and the property tax card, and filed a report with the board. This report concluded the assessment was proper.

The Property's equalized value was \$118,500 (\$130,350 assessment divided by 1.10 1990 equalization ratio). This \$118,500 is in line with the \$123,000 value asserted by the Taxpayer. Based on the evidence, the board finds the Taxpayer failed to prove disproportionality.

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,
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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

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I hereby certify that a copy of the foregoing decision has been
mailed this date, postage prepaid, to Richard A., Kenneth, and Susan Saunders,
Taxpayers, and Chairman, Selectmen of Bethlehem.

Dated: October 29, 1992

Melanie J. Ekstrom, Deputy Clerk

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