

Gary C. and Debra A. Gabel

v.

Town of Bethlehem

Docket No.: 10221-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$176,850 (land - \$45,250, buildings - \$131,600) on a two-bedroom 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 carry this burden.

The Taxpayer argued the assessment was excessive because:

1) the Property was purchased in April, 1989 as a primary residence and since the fall of 1990 has been maintained as a second home;

- 2) the high assessed value makes it hard to maintain the Property;
- 3) the house has been on the market for two years with no interested buyers;
- 4) the market value is at 40% below assessment based on comparable bank sales, including Unit 64; and
- 5) the assessed value should equal market value.

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The Town argued the assessment was proper because:

- 1) the Property has extra features that do not compare to Unit 64; and
- 2) there have been no units comparable to the subject that have sold.

Board's Rulings

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

Neither party challenged the Department of Revenue Administration's equalization ratio of 1.10 for the 1990 tax year for the Town of Bethlehem. The Property's equalized value is \$160,775 for 1990. Taxpayers purchased the property in 1989 for \$183,275 (per property record card).

Based on the evidence, we find the Taxpayers failed to prove the Property's assessment was disproportional. The Board has ruled failure to prove because the Taxpayers failed to substantiate that the 1990 values in this condominium had fallen faster than the overall market in the Town. Based on the equalization ratios, values in the Town fell 14% from April 1, 1989, to April 1, 1990, yielding an adjusted sales price of \$157,620 (\$183,275 less 14%). This adjusted sales price is within a range of the equalized value \$160,775 (\$176,850 assessment divided by 1.10 1990 equalization ratio). The

values have continued to drop as evidenced by 1991 1.23 equalization ratio. We trust the Town has reviewed condominium values and adjusted assessments for later years if the research shows condominium values dropping faster than other property values.

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

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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 Gary C. and Debra A. Gabel, Taxpayers, and Town of Bethlehem Selectman.

Dated: September 24, 1992
Clerk

Melanie J. Ekstrom, Deputy

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