

Chia-Chiao Lin and Shou-Ying Lin

v.

Town of Sunapee

Docket No.: 10416-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$137,100 on M4 L60-49, Fishers Bay, consisting of 1.4-acres of land and amenities (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 Taxpayers argued the assessment was excessive because:

- (1) the Property is not near the lake;
- (2) the Town was not consistently assessed, especially waterfront properties; and

(3) the Property is undeveloped.

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The Town argued the assessment was proper because:

- (1) it was derived from the analysis of sales of similar properties; and
- (2) the Property was assessed for a vacant lot and amenities.

Board's Rulings

The board denies this appeal because the Taxpayers failed to provide sufficient information concerning the Property and its value. Specifically, the Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. Moreover, the Taxpayers attempted to argue only the land value and not the assessment value, but the board is required to look at the assessment as a whole to determine whether the Property has been disproportionately assessed. Finally, the information provided by the Town supports the assessments. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

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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 Lin, Chia-Chiao and Shou Ying; Taxpayers and Chairman, Board of Selectmen, Town of Sunapee.

Dated: May 3, 1993

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Melanie J. Ekstrom, Deputy Clerk