



The parties agreed to consolidate the appeals because the appeals involve common issues. The parties also waived a hearing and agreed to allow the board to decide the appeals on written submittals. The board has reviewed the written submittals and issues the following decision. For the reasons stated below, the appeals for abatement are denied.

The Taxpayer submitted a lengthy report, which was reviewed. The Taxpayer argued the assessments were excessive because based on a comparable-sales analysis, the assessments should be as follows.

<u>TAXPAYER</u>	<u>DOCKET NO.</u>	<u>UNIT #</u>	<u>ASSESSMENT</u>
Carlos and Gail P. Dasilva	#10625-90	R09-1	\$ 55,000
Karen A. Deroche	#10626-90	R09-11	\$ 75,000
Gordon L. and Susan V. Pendleton	#10627-90	R09-13	\$ 70,500
L & E Realty Trust	#01628-90	R09-2	\$ 55,000
		R09-3	55,000
		R09-4	55,000
		R09-5	55,000
		R09-8	67,000
		R09-9	67,000
		R09-10	67,000
		R09-12	75,000
		R09-14	70,000

The Town argued the assessments were proper because:

- 1) there were ample sales in the Condominium to support the assessments (sales stated in report); and
- 2) the Taxpayer failed to use the sales in the Condominium, instead using sales elsewhere including sales in different towns and on different lakes.

**BOARD RULINGS**

Based on the evidence, we find the Taxpayers failed to prove the assessments were disproportionate. The board's conclusion is based on the following:

- 1) the Taxpayer ignored the four 1989 sales in the Condominium;
- 2) the Taxpayer's analysis was based on sales in different towns and on different lakes;
- 3) the adjustments made in the comparable-sales analysis were not documented and some were questionable, e.g., the size adjustment to comparables 1A and 2A;
- 4) a review of the photographs and information on the comparables established that the Taxpayer failed to take into account the quality differences between the Condominium and the comparables -- the Condominium having more spacious sites, better topography, and a superior beach; and
- 5) the Taxpayer failed to provide any information concerning L & E Realty Trust's use and income from their units or the trust's marketing efforts.

We also find the Town's assessments were consistent with the 1989 sales in the Condominium.

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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Lakes Edge Condominium v. Town of Tilton

Docket Nos.: 10625-90 through 10628-90

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 Equitax, Agent for Taxpayers; and Chairman, Selectmen of Tilton.

Dated:

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Melanie J. Ekstrom, Deputy Clerk

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