

Roger Hooper

v.

Town of Francestown

Docket No.: 10678-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$121,600 on a condominium unit at Crotched Mountain (the Property). The Taxpayer 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 Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry this burden and prove disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the construction was defective and \$100,000 was assessed for repairs;
- 2) the Property was purchased in July, 1987 for \$110,000;

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- 3) the market value has dropped as low as \$64,000 per unit; and
- 4) the Crotched Mountain ski area filed bankruptcy.

The Town argued the assessment was proper because:

- 1) a -10% economic depreciation was given to address the bankruptcy;
- 2) the most recent sale before the revaluation (February 1989) was \$145,000;
- 3) the assessment included a -15% market adjustment to reflect the market downturn from 1989 to 1990; and
- 4) the same methodology was used throughout the Town.

Board's Rulings

Based on the evidence, the board denies the appeal. The Taxpayer failed to submit any evidence of the original defective construction data to support his claim of a \$100,000 cost to cure. The Taxpayer may be correct that the ski mountain's closing severely and adversely affected the Property's value, but the Taxpayer did not submit evidence to support his position, e.g., appraisal or opinion of value. The Taxpayer may have carried his burden by submitting a realtor's letter, appraiser's letter or a full appraisal. The Taxpayer's 1992 sales are not probative evidence of the 1990 values because:

- 1) the market has changed dramatically from 1990 to 1992; and
- 2) the sales were bank sales. The Town made a -10% adjustment because of the closure, and this may have been insufficient. Additionally, the Town's reliance on 1988 to 1989 sales might be misplaced given the dramatic market changes in 1990.

However, we can only decide this appeal on the evidence, and the evidence does not show any error.

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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

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Roger Hooper, Taxpayer; and Chairman, Selectmen of Francestown.

Dated: March 25, 1993

Melanie J. Ekstrom, Deputy Clerk

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