

Edna and William Doughman

v.

Town of Wolfeboro

Docket No.: 10765-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$481,000 (land \$395,500; building \$85,500) on a 1.42-acre lot with a cottage (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 and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the assessment is based on 1.87 acres, but the Taxpayers only own 1.42 acres since .45 acres and 100 feet of shoreline were sold in 1984;
- 2) the Property cannot be further subdivided due to the lot size and house location;

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- 3) the .45 acres sold in 1984 for \$92,500 is now assessed for \$276,600;
- 4) the Town abated \$31,100, but did not adequately address the Taxpayers' concerns; and
- 5) the land assessment should be \$263,000 for a total assessment of \$313,000.

The Town argued the assessment was proper because:

- 1) the acreage was corrected and the assessment abated accordingly;
- 2) the Property never met subdivision requirements and subdivision potential was not considered in the assessment - the lot was assessed in 1990 as a one-acre house site with residual land;
- 3) the Property has 505 feet of waterfront and is on a point, affording a panoramic lake view, which increases the value;
- 4) this type of lot is extremely desirable in the marketplace as a typical purchaser will pay a premium for additional water frontage; and
- 5) vacant lots similar in nature to the Property and comparable improved lots support the Property's assessment.

The board's inspector reviewed the assessment-record card and filed a report with the board. This report concluded the Town's adjusted assessment was proportional.

Board's Rulings

Based on the evidence, the board finds the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See

Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

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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. 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

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Edna and William Doughman, Taxpayers; and Chairman, Selectmen of Wolfeboro.

Dated: May 10, 1993

Melanie J. Ekstrom, Deputy Clerk

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