

Martin J. Riehs and Anne C. Riehs

v.

Town of Holderness

Docket No.: 10893-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$608,900 (land \$410,500; buildings \$198,400) on a three-acre lot with a motel (the Property). The Taxpayers and the Town agreed to have this matter decided upon based on written submittals. However, after reviewing the written submittals and due to the complexity of this case, the board scheduled a hearing. The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. 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 in their written briefs the assessment was excessive because:

- (1) their land is assessed 850% and 350% more than two adjacent parcels;
- (2) the original land assessment of \$270,500 before the revaluation adjustment to \$410,500 was reasonable and should be abated to the original value; and
- (3) the two adjacent lots also have dredged access to Squam Lake as does theirs.

The Town failed to submit a brief. However, at the June 3, 1993 hearing, the Town argued the assessment was proper because:

- (1) the Property has an extensively dredged area giving the Taxpayers much better access to the lake than the two adjacent lots;
- (2) the Taxpayers have not submitted any market evidence to support their contention of overassessment.

The board's inspector, reviewed the assessment-record card, reviewed the parties' briefs and filed a report with the board (copy enclosed). In this case, the inspector only reviewed the file; he did not perform an on-site inspection. This report concluded an adjustment was warranted.

Note: The inspector's report is not an appraisal. The board reviews the report and treats the report as it would other evidence, giving it the weight it deserves. Thus, the board may accept or reject the inspector's recommendation.

Board's Rulings

The Board finds the Taxpayers failed to submit evidence of market value.

The two adjacent properties referred to may or may not be underassessed or

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there may be sufficient dissimilarities to account for the range of assessed values.

The Town supported their valuation of the subject property based on comparable properties. The Town testified the water access to Squam Lake was vastly superior as a result of extensive dredging than either of the Taxpayers' 'adjacent' comparables (Lots 47 and 48).

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.

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

We find the Taxpayers failed to prove the Property's assessment was
disproportional. We also find the
Town supported the Property's
assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Martin J. and Anne C. Riehs, Taxpayers; and Chairman, Selectmen of Holderness.

Dated: July 15, 1993

Valerie B. Lanigan, Clerk