

George T. Zevitas

v.

Town of Bethlehem

Docket No.: 8362-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$182,850 on a condominium unit at The Village of Maplewood (the Property). 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 203.09(a); 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 assessment should be \$110,000 to \$113,000; and
- (2) it was disproportional compared to other assessments in the development and some of the sales. (The Taxpayer submitted six comparables.)

Note: The Taxpayer stated he bought the Property in late 1988 for approximately \$194,400.

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The Town argued the assessment was proper because:

- (1) the units were assessed consistently with adjustments being made for the differences in the units based on information from the developer on the prices paid for various packages and amenities; and
- (2) the Property's purchase price supports the assessment.

The board's inspector reviewed the assessment-record card, reviewed the file and submitted a report with the board. In this case, the inspector only reviewed the file; he did not perform an on-site inspection. This report concluded the assessment was proper. 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

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayer's arguments centered around proportional assessments between condominium units within the complex. The Town's testimony and analysis indicated consistent methodology was used and was based on the market transactions. In reviewing the various documents submitted by the parties, the board finds that there are reasons for the differences in assessments within the development. While the sale prices varied to some extent,

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generally the purchase prices reflected standard condominium features and options such as "deluxe package," basement finish, jacuzzi etc. that the owners negotiated with the builder at the sale. While there is no doubt the market for these units in particular and the general real estate market in Bethlehem has declined dramatically since the reassessment (note the change in the equalization ratio from 1988 of 100% to 1.46% in 1992), the market data that existed and the public knowledge of the financial viability of the development as of April 1, 1990 supports the Town's assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to George T. Zevitas, Taxpayer; and Chairman, Selectmen of Bethlehem.

Dated: November 8, 1993

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Valerie B. Lanigan, Clerk