

**Normand and Theresa Pinette**

**v.**

**Town of New Hampton**

**Docket Nos.: 8370-90 and 11375-91 PT**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$18,100 and 1991 assessment of \$47,000 on a six-unit motel; and the Town's 1991 assessment of \$42,700 (land \$29,600; building \$13,100) on a condominium unit at Pemi Shores (the Properties).

The Taxpayers have the burden of showing the assessments were disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers failed to carry this burden.

**Map 8, Lot 16, 17, 18 and 19**

The Taxpayers argued the assessments were excessive because:

- (1) in 1990, the Town originally assessed land to this Property when no limited common land had yet been allocated to this Property; and
- (2) in 1991, the Town erred by again assessing a land component especially since the units could only be occupied for two months of the year while association fees were required for 12 months of the year.

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**Map 8, Lot 6A-2**

The Taxpayers argued the assessment was excessive because it exceeded the sales prices on other units in the development, which other units had significantly better locations and more limited common area. The Taxpayers submitted a document that included the sales information along with their arguments.

**Map 8, Lot 16, 17, 18 and 19**

The Town argued the assessments were proper because:

- (1) in 1990, no land was assessed to this Property and thus the Taxpayers' argument concerning a land assessment is moot; and
- (2) in 1991, after collecting sales information during the revaluation, the Town concluded some value should be added to the building value since the Property could be divided into condominium units.

**Map 8, Lot 6A-2**

The Town argued the assessment was proper because:

- (1) it was arrived at based on sales information available during the revaluation; and
- (2) the sales relied upon by the Taxpayers were not market sales.

**Board's Rulings**

Based on the evidence, the board finds the Taxpayers failed to carry their burden of proof, and thus the appeal is denied. Specifically, the Taxpayers failed to introduce market data to support the argument that the motel was disproportionally or erroneously assessed. Certainly, the approval

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of the motel for conversion to condominium units added value to those units, and it was the Taxpayers burden to show the assessment attributed too much value to this conversion potential. As indicated by the Town, the Town did not assess value for this conversion in 1990, but it did assess that value in 1991, based on sales data. Without any market data, the board was unable to conclude the Taxpayers were overassessed on the motel.

Concerning Map 8, Lot 6A-2, the board agrees with the Town that the sales within the development were not market sales, and the Taxpayers did not indicate what adjustments should have been made to those sales to equate those sales to market value. Because the Taxpayers failed to make such a showing, the board was unable to accept the Taxpayers' assertion of overassessment.

We find the Taxpayers failed to prove the Properties' assessments were disproportional.

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 Normand and Theresa Pinette, Taxpayers; and Chairman, Selectmen of New Hampton.

Dated: November 23, 1993

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Valerie B. Lanigan, Clerk0