

Donald R. Oleson

v.

Town of Alton

Docket No.: 8492-90PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$111,600 (land \$102,400; buildings \$9,200) on a .93-acre lot with a house on Barndoor Island improved with a breakwater and a dock (the Property). The Taxpayer also owns, but did not appeal, another lot in the Town assessed at \$177,300. 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 of the Property is high by approximately \$11,000;
- (2) the northwest winds make the water very rough in the area of the lot and make it difficult to dock a boat, which detracts from the appeal and value of the lot;

- (3) the lot was repurchased from the Taxpayer's divorced daughter and son-in-law in 1986 for \$64,000 and a breakwater was then added at a cost of \$8,000;
- (4) the cost to install a septic system would be excessive due to having to boat in gravel for the system from the mainland -- a nearby lot owner had received an estimate of \$16,000 to \$18,000 to install a septic system; and
- (5) the frontage should be approximately 130 feet and not 170 feet.

The Town argued the assessment was proper because:

- (1) an appraisal report, prepared by William Corcoran, estimated a \$120,000 market value;
- (2) lots without breakwaters received an adjustment to address the rough waters, however, if a breakwater was built, the Town removed the adjustment because it was determined the problem was cured as best it could;
- (3) a lot two away from the Property sold in November, 1991 for \$94,500, and a lot on Little Barndoor Island with the same wind situation sold in September, 1991 for \$125,000, both of which support the assessment;
- (4) island property values have remained more stable than mainland properties since the reassessment;
- (5) the Property's good view offsets the wind problem and is recognized in the sales used in the market approach in the Town's appraisal; and
- (6) if the Taxpayer's 1986 appraisal is trended to 1990, a value of \$106,500 is indicated.

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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.

While the Taxpayer raised several factors that could influence value such as high winds, cost to develop, and a possible discrepancy in the actual amount of frontage on Winnisquam Lake, the Taxpayer did not show that these factors were not adequately accounted for by the Town in their assessment and resulted in an overassessment.

Both the Town's assessment and appraisal report recognized the view as an offsetting factor to the difficulty in docking and also recognized that a breakwater had been constructed on the Property. Further, the sales of a nearby lot and a lot with similar docking problems on Little Barndoor Island support the Town's assessment.

The Taxpayer's contention that the lot has less frontage than listed on the tax map was not conclusively documented. Even if there is less frontage than that assessed by the Town, under the Town's methodology, the difference between 170 feet and 130 feet would result in a relatively insignificant reduction in the assessment of \$3,500.

Lastly, the Taxpayer's appraisal of the Property in 1986, if trended forward to the assessment date and the value of the breakwater added, generally supports the Town's assessment.

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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 Donald R. Oleson, Taxpayer; and Chairman, Selectmen of Alton.

Dated: October 21, 1993

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Valerie B. Lanigan, Clerk