

**David Maynard and Patricia Maynard**

**v.**

**Town of Frankestown**

**Docket No.: 8597-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$121,600 consisting of a 1 1/2-story condominium unit on Crotched Mountain (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(3); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the Property was purchased in October, 1987 for \$157,000, as a ski condominium and for the past three years the mountain has not functioned, thus the Property cannot be used or rented as a ski condominium;
- 2) two condominiums recently sold for \$47,000;

3) have tried to sell the Property but cannot afford the loss which would have to be taken.

Unfortunately, the Taxpayers did not submit any documentation (or specificity) to support their arguments #2 and 3.

The Town argued the assessment was proper because:

- 1) the recorded purchase amount was \$154,000 on February 3, 1988;
- 2) the assessment was based on four, verified 1988-89 sales;
- 3) an adequate adjustment was made (10% economical depreciation) for the ski mountain closure; and
- 4) despite the ski mountains closure, the units are still good year round units.

The Town also noted it could not find the two \$47,000 sales referenced by the Taxpayers.

The Taxpayer may be correct that the ski mountain closing severely and adversely affected the Property's value, but the Taxpayer did not submit evidence to support their position, e.g., appraisal or opinion of value. The Town made 10% adjustment because of the closure, and thus may have been insufficient. Additionally, the Town's reliance on 1988-89 sales might be misplaced given the dramatic market changes in 1990. However, we can only decide this appeal on the evidence, and the evidence does not show any error.

Therefore, the board rules the assessment of \$121,600 reasonably reflects the Taxpayers' proper share of the common tax burden.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David & Patricia Maynard, taxpayers; and the Chairman, Selectmen of Francestown.

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Melanie J. Ekstrom, Deputy Clerk

Date: March 10, 1992

0009