

Edith R. Schwartz

v.

Town of Lee

Docket No.: 8646-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$122,600 on a condominium unit (the Property). The Taxpayer 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 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 201.04(3); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to carry her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) it is not in line with other assessed values;
- 2) it does not reflect the value in the market place;
- 3) the Property has been on the market for two years with no offers;

- 4) rentals on these units have dropped; and
- 4) comparable units have sold at about \$100,000 to \$110,000.

The Town argued the assessment was proper because:

- 1) Taxpayer has a misunderstanding that the selling price is the actual value;
- 2) based on analysis of comparable properties, it is their opinion that the Taxpayer has been assessed fair and equitably; and
- 3) they are aware of the declining market and all condominium properties in the Town are being "reviewed to ensure equitability and fairness."

The board finds the Taxpayer failed to supply any information of comparable sales and assessments whereas the Town has supplied assessments of similar properties to support their conclusion as well as supporting the assessment methodology used in the Town. The board reviewed the Town's comparables and find the Taxpayer's Property's assessment is equitable with other similar properties. Taxpayer also stated the unit rentals have gone down. The Taxpayer did not present any evidence to support her position.

The board rules the 1990 assessment of \$122,600 is within a proper range.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to Edith R. Schwartz, Taxpayer and Selectmen of Lee.

Dated: October 3, 1991

Melanie J. Ekstrom, Deputy Clerk