

David Bunting and Susan Bunting

v.

Town of Wolfeboro

Docket No.: 8684-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$316,700 (land, \$232,900; building, \$83,800) on Nary Shore consisting of a raised ranch on .46 acres (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)land value too high relative to market values in last three years;
- 2)no sewer, water, or road plowing by the Town;
- 3)being assessed for more frontage than they actually have; therefore bearing a greater share of the tax burden; and
- 4)the land assessment should be around \$140,000 to \$160,000.

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The Town argued the assessment was proper because:

- 1) comparables to the subject property support the assessed value;
- 2) comparative sales analysis support the assessed value;
- 3) Taxpayers' Property is comparable to other properties with similar site improvements and topography; and
- 4) the assessment is not disproportionately greater than other property in the Town.

The board finds:

- 1) after reviewing Taxpayers' submittals, they appear to be appealing only the assessed value on the land. In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. However, the existing assessment process allocates the total value between land value and building value. We note that in making a judgment of the proper assessment, the value of the entire property, i.e., land and building, must be established.
- 2) Taxpayers' argument concerning lack of municipal services is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment;

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3)the Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This

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testimony is evidence of proportionality. See Bedford Development Company v.

Town of Bedford, 122 N.H. 187, 189-90 (1982);

4)Taxpayers failed to supply any information of comparable sales and assessments to prove their assessment was disproportional;

5)Taxpayers did not submit an appraisal of the Property, but suggested an unsubstantiated "opinion" that the Property should be assessed between \$140,000 to \$160,000; and

6)the assessment of \$316,700 is appropriate.

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 this date been mailed, postage prepaid, to David Bunting and Susan Bunting, Taxpayers; and Chairman, Selectmen of Wolfeboro.

Melanie J. Ekstrom, Deputy Clerk

Date: January 24, 1992

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