

Mary G. Forrester

v.

Town of Woodstock

Docket No.: 8756-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$48,000 (land, \$6,000; building, \$42,000) a condominium unit in Deer Park Meadows, Unit 59 (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) of the drop in the economy, the purchase price paid does not reflect a potential selling price;

2) advertisements are indicating these units are priced between twenty and forty thousand dollars below the original purchase price; and

3) the developer has gone bankrupt, therefore not completing units as originally planned, (i.e., recreation center closed indefinitely) all of which depresses the value and potential selling price;

The Town argued the assessment was proper because:

1) condominium assessments were reviewed because it was felt a loss of value had occurred due to economic times;

2) an adjustment was made to reduce the land value by 40%. The unit value was increased as it had not been assessed as a completed unit previous to this review;

3) according to comparables used to determine value, the assessed value reflects 43% of the fair market value;

4) "all homes within condominiums were assessed equitably based on square footage and features present," and each owner was assessed according to their own particular unit model plus their proportional share of the common land;

5) the assessments were arrived at using the same methodology throughout the Town; and

6) the club house is not assessed to each home owner but is "owned and taxed to ACI Corporation."

The board finds:

1) The Town did consider the economic times and reviewed condominiums within the Town and made an adjustment to the Taxpayer's assessment by reducing the land value by 40%;

2) Taxpayer failed to supply any information of comparable sales and assessments to indicate her assessment was disproportionate;

3) the town argued all homes within condominiums were assessed equitably on

square footage and features present;

4) the assessment of \$48,000 is within an acceptable range;

5) Taxpayer failed to submit any evidence of the Property's fair market value;

and

6) the Taxpayer failed to state when the dates on which the stated issue, e.g., listing prices and closing of recreation center, occurred. Thus, the board could not focus on April 1, 1990.

The board assumes the developer's financial status, the fact the recreation center was closed, and the status of the recreation center was considered in the review.

Based on the foregoing, the Taxpayer failed to prove disproportionality.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Mary G. Forrester, Taxpayer; and Chairman, Selectmen of Woodstock.

Dated: November 6, 1991

Melanie J. Ekstrom, Deputy Clerk