

George S. Bissell

v.

Town of Jackson

Docket No.: 8873-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$140,500 (land, \$59,000; building, \$81,500) on Vista Way and Presidential Ridge consisting of 0.58 of an acre of land with chalet style building (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(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayer failed to carry his burden and prove any disproportionality.

The Taxpayer argued:

1) the Property has not been satisfactorily maintained and has visible

deterioration and structural rot;

2) the Property does not have a mountain view as many in the area do;

3) as conveyed by realtors in the area, comparable properties in the Tyrol area being smaller in size with a mountain view sold between January, 1988 and March, 1990 in the range of \$99,500 to \$135,000;

4) reviewing these properties and others, considering location and condition of the building, realtor consultants feel the Property would not have sold in excess of \$100,000 at the time of the revaluation; and

5) the Property is right across the parking lot from the now defunct Tyrol ski area. Removing the ski slope enticement of a non-view chalet renders the Property even further from the prospective buyer traffic.

The Town argued:

1) the Tyrol Mountain area is an older Development where the typical lot consists of approximately .50 of an acre with chalet style dwellings, the majority of which are used as vacation homes. The development is on the side of the mountain and most of the properties enjoy views of the Village of Jackson and of the Mt. Washington range. The sites that have exceptional views have been adjusted upward by using a view factor. The Taxpayer's Property was not given a view factor;

2) comparable sales in the Tyrol Mountain area were utilized to establish a front foot value of \$350 in order to achieve a continuity in lot values for the average lot;

3) a 10 percent physical depreciation factor for the condition of the building was applied and a five percent functional depreciation was given for the cathedral ceiling;

4) the Taxpayer acknowledged that his house is larger than most others and referred to sales used by the Town. The differences indicated in the values

do not indicate that the assessment is out of line in comparison to other properties;

5) the average assessed developed lot value without exceptional views in the Tyrol area range from approximately \$50,000 to \$60,000, the buildings were valued based on size, quality and condition; and

6) The Taxpayer has failed to prove that his Property is disproportionate in comparison to other assessments and has failed to provide and substantiate the market value of his Property.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the foregoing decision have been mailed this date, postage prepaid, to Mr. George S. Bissell, Taxpayer; and Chairman, Selectmen of Jackson.

Dated: November 6, 1991

Melanie J. Ekstrom, Deputy Clerk