

Pemi River Condominiums

v.

Town of Thornton

Docket Nos.: 9030-90, 9031-90 and 9032-90

DECISION

This decision pertains to three 1990 appeals filed on three condominium units at a development known as "Pemi River Condominiums" and on one vacant lot. The following list summarizes the properties under appeal.

TAXPAYER	DOCKET NO.	UNIT #	ASSESSMENT
William M. and Maryl L. Reis	9030-90	2	\$ 86,500
Robin B. Emerson	9031-90	3	\$ 86,500
Robert C. Winsor	9032-90	5 008\004	\$ 90,500 \$ 24,300

The parties agreed to consolidate the appeals due to similarities of the properties and the common issues involved. The parties also waived a hearing and agreed to allow the board to decide the appeals on written submittals. The board has reviewed the written submittals and issues the following decision. For the reasons stated below, the appeals for abatement are denied.

The "Taxpayers" argued the assessments on the condominium units were excessive because:

- 1) sales and assessment information was unavailable due to market conditions;
- 2) listing agreements indicated values had dropped from \$86,500 and \$90,500 to the \$52,000 range; and
- 3) the current range of value compared with assessments indicated an assessment ratio of 1.66%.

No information was submitted on the vacant lot.

The "Town" argued the assessments on the units were proper because:

- 1) there was no evidence the Taxpayers were paying a disproportionate share of taxes; and
- 2) the assessments were all in the same range.

Board Rulings

The board denies the appeals because the Taxpayers failed to carry their burden and prove disproportionality. Specifically, the Taxpayers only submitted two listings -- one for 1989 and one for 1991 -- without providing any elaboration on the circumstances surrounding the listings and whether the properties eventually sold. Additionally, the Taxpayers should have looked at other condominium developments to see if there were sales of other condominium units that could have been used, with adjustments, as comparables. Finally, no evidence was presented concerning the vacant lot. Because of the lack of evidence, the appeals must be denied.

While we have denied the appeals, the board wants to comment on the Town's presentation. The Town failed to submit any sales to support the assessments. Since the Town was recently revalued, the Town should have

submitted sales for the board's consideration. RSA 75:1 requires that assessments be in line with market value. Therefore, providing sales is essential for the board to compare the Property's assessment with fair market value and the general level of assessment in the municipality. See Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986).

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3. The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I certify that copies of the foregoing decision have been mailed this date, postage prepaid, to Gary M. Stern, Property Tax Consultants, Agent for Taxpayers; and Chairman, Selectmen of Thornton.

Date:

Melanie J. Ekstrom, Deputy Clerk