

**Paul, Stephanie, Eugene, and Jane Blanchard**

**v.**

**Town of Francestown**

**Docket No.: 9857-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$121,600 on a condominium unit at Crotched Mountain (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(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry this burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the Property was purchased in September, 1987 for \$121,235;
- 2) a unit recently sold for \$42,000, and another is under agreement for \$48,000;

- 3) a decline in sales occurred before Crotched Mountain's bankruptcy but the decline has been more severe since the bankruptcy;
- 4) there is no incentive to buy a condominium unit now that the ski area is closed; and
- 5) the assessed value should be \$70,000.

The Town argued the assessment was proper because:

- 1) a -10% economic depreciation was given to address the bankruptcy;
- 2) the \$42,000 sale was not an arm's-length transaction;
- 3) the most recent sale before the revaluation (February 1989) was \$145,000;
- 4) the assessment included a -15% market adjustment to reflect the market downturn from 1989 to 1990; and
- 5) the same methodology was used throughout the Town.

#### Board's Rulings

Based on the evidence, the board denies the appeal. The Taxpayers may be correct that the ski mountain's closing severely and adversely affected the Property's value, but the Taxpayers did not submit evidence to support their position, e.g., appraisal or opinion of value. The Taxpayers may have carried their burden by submitting a realtor's letter, appraiser's letter or a full appraisal. The Taxpayers' 1992 sales are not probative evidence of the 1990 values because: 1) the market has changed dramatically from 1990 to 1992; and 2) the sales were bank sales. The Town made a -10% adjustment because of the closure, and this may have been insufficient. Additionally, the Town's reliance on 1988 to 1989 sales might be misplaced given the dramatic market changes in 1990. However, we can only decide this appeal on

the evidence, and the evidence does not show any error.

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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

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been  
mailed this date, postage prepaid, to Paul, Stephanie, Eugene and Jane  
Blanchard, Taxpayers; and Chairman, Selectmen of Frankestown.

Dated: March 25, 1993

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Melanie J. Ekstrom, Deputy Clerk