

**Beryle D. Eppich**  
**v.**  
**Town of Meredith**

**Docket No. 3910-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on July 13, 1989. The Taxpayer represented herself. The Town was not represented due to transportation problems.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$261,500 (land, \$211,100; buildings, \$50,400) placed on her real estate, located on Old Hubbard Road (Map U 28 Lot 26) for the 1987 tax year. The property consists of a 25,340 square foot lot with 111 feet of water frontage improved by a dwelling.

Neither party challenged the Department of Revenue Administration's equalization ratio of 96% for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayers assessment equates to a market value of \$272,395.

The Taxpayer argued she was overassessed because of the great increase in her assessment and taxes from 1984. She stated she was on a fixed income and could not afford her taxes. The Taxpayer noted the dwelling was a summer cottage with a crawl space and water in the cellar. She stated it was built in 1947 and was assessed almost as much as a new large saltbox. She also stated the water frontage did not have a sandy beach but a quick drop off. The Taxpayer said a real estate agent told her the property had a market value of \$295,000 as of April 1987, however the Taxpayer said she could not get \$261,000 for the property today.

The Taxpayer's appeal is based on the Constitution of New Hampshire, Part

2, Article 5, which states in part:

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And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state, and upon all estates within the same . . . .

and RSA 75:1 (supp.) which states:

Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a give year. See Appeal of Sunapee, 126 N.H. 214 (1985).

The increase in a tax bill due to the increase in the tax rate is remedied by the Town meeting.

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The Board does not have jurisdiction to change the tax rate. Any increase in the Taxpayer's tax bill due to an increase in the tax rate is due to the appropriations made at Town meeting.

Poverty and inability to pay are good cause for a tax abatement, Briggs' Petition, 29 N.H. 547 (1854), Ansara v. City of Nashua, 118 N.H. 897, 880 (1978). However, plaintiffs who claim that they are entitled to an abatement because of poverty and inability to pay, and who have some equity in their homes, must show that it is not reasonable for them to relocate, refinance, or otherwise obtain additional public assistance. Without such a showing, the equities do not balance in the plaintiff's favor.

The Board finds as follows. The equalization ratio for the Town was 96% for the 1987 tax year. The market value of the subject property was at least \$272,395 on April 1, 1987.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esquire, Chairman

(Mr. Twigg did not sit.)  
George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date:

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Beryle D. Eppich, taxpayers; and the Chairman, Selectmen of Meredith.

Michele E. LeBrun, Clerk

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Date:

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