

Barbara M. Beaulieu  
v.  
City of Keene

Docket No. 4262-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$80,000 (land, \$5,100; buildings, \$74,900) on her residence consisting of a two-story house on a small lot on Gilsum and Howard Streets (the Property). 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 her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because she made improvements costing approximately \$22,000 in 1987 and her assessment increased substantially more than that amount from 1987 to 1988.

The City argued the assessment was proper because the Property was underassessed prior to 1988 and was properly assessed after review of the improvements.

We find the Taxpayer failed to prove her assessment was disproportional. We also find the City supported the Property's assessment. The Board also notes that the cost of improvements does not equate to full fair market value and that a change in assessment from a previous underassessed condition is not a reason for an abatement.

April 1, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Barbara M. Beaulieu, the Taxpayer, and to the Chairman, Board of Assessors, City of Keene.

April 1, 1991

Michele E. LeBrun, Clerk