

Ronald B. Dube and Pauline E. Dube

v.

Town of Epping

Docket No. 4525-88

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$242,800 (land, \$185,600, buildings, \$57,200) on a home with 68 +/- acres (the Property). 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 their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) most of the land was wetland and worth only \$500 per acre; and
- (2) their own March 1988 appraisal concluded the Property's value was only \$151,000 as of March 1988.

The Taxpayers had no true comparable sales or assessments to support their position.

The Town argued the assessment was proper because:

- (1) the Taxpayers' \$500 per-acre value was too low and the Town's \$1,950 per-acre value was closer to the value of the 67 excess acres; and
- (2) the Taxpayers' March 1988 appraisal of \$151,000 was incorrect because it would mean no appreciation since the Taxpayers purchased it in 1985 for at least \$150,000 and it would mean a \$500 per-acre value on the back land.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.  
SO ORDERED.

May 16, 1991

BOARD OF TAX AND LAND APPEALS

—

George Twigg, III, Chairman

Ignatius MacLellan

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Ronald B. and Pauline E. Dube, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Epping.

May 16, 1991

Melanie J. Ekstrom, Deputy Clerk