

Richard E. Van Dam

v.

Town of Exeter

Docket No. 4537-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$89,900 on Unit C-3, \$91,800 on Unit C-5, \$91,800 on Unit C-6 and \$91,800 on Unit C-7 located at Norris Brook Condominium on Epping Road (Properties). 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 has failed to carry his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive on his four condominiums at Norris Brook and stated he was offering them in the current market for \$75,000 - \$78,000 and is willing to finance the sales. The Taxpayer also acknowledged he paid \$63,900 for each of the four units in 1985 and that that price reflected a \$7,000 per unit discount when the condominium project was new in 1985.

The Town argued the four units all had the same area and the values indicated were \$95.00 a square foot for the first floor and \$97.00 a square foot for the second floor and developer prices of \$89,900 on the first floor and \$91,400 on the second floor in May of 1988. The Town also argued the

assessments were equitable when compared to all other property in the Town.

We find the Taxpayer failed to prove his assessment was disproportional.  
We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard E. Van Dam, taxpayer; and the Chairman, Selectmen of Exeter.

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Michele E. LeBrun, Clerk

Date: February 25, 1991

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