

Kenneth Brady

v.

Town of Derry

Docket No. 4592-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$326,400 (land, \$53,800; buildings, \$272,600) on Railroad Avenue, consisting of a three-story apartment of 17 two-bedroom units on approximately 41,451 square feet (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 his burden and prove any disproportionality.

The Taxpayer argued that the neighborhood of the Property was a less desirable area of the Town than the locations of comparable properties presented by the Town's representative.

The Town argued the subject property was equitably assessed on a per-unit basis when compared with other multi-family properties in the Town, including the neighborhood. The Town also argued the 1986 purchase price

reflected a greater unit value than the 100 percent equalized assessed value for 1988.

The Town also argued the Derry real estate market appreciated during the 1986-1988 period, as indicated by the Department of Revenue Administration equalization ratios.

We find the Taxpayer failed to prove the assessment was disproportional.

We also find the Town supported the Property's assessment.

SO ORDERED.

January 22, 1991

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 Kenneth Brady, the Taxpayer, and to the Chairman, Board of Assessors, Town of Derry.

Michele E. LeBrun, Clerk

January 22, 1991