John J. Grammas
v.
Town of Epping

Docket No. 4876-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of $265,100 consisting of 2.87 acres of land located on Rte. 125 (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 the assessment was excessive because: 1) In 1987, he applied to the Wetlands Board for conditional approval to build a 20,000 square foot shopping center. The Wetlands Board advised the property was wet and the site would not be approved. The taxpayer refiled plans with one acre developed and the balance not developed which the Wetlands Board approved in 1988 and filed their report with the Army Corps of Engineers. The plan was approved in April of 1990; 2) As of April 1, 1988, a sewer main was not available to his property; 3) Comparing his property to several other properties on Rte. 125, he has the smallest lot yet is assessed more per acre. Sohio Oil (now Mobil) was main comparison to his property with 1-1/2 acre of uplands to the taxpayer's 1 acre of upland; and 4) The market value as of April 1, 1988 is $75,000.

The Town argued the assessment was proper because: 1) Based on comparable sales data Sohio Oil (now Mobil) was considered to be the most

comparable to the taxpayer's property; 2) A condition factor of 30 percent was applied to the subject because the property was vacant; 3) For properties up to 3 acres in size

with 200 feet of frontage, a unit cost of $96,050 was applied, assuming that not all of the acreage would be developable; and 4) The value is fair as of April 1, 1988.

We find the Taxpayer failed to prove his assessment was disproportional. The Board finds the Sohio sale to be the best evidence and find the Town supporting the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Member

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Michele E. LeBrun, Member

Date: June 17, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John J. Grammas, taxpayer; and Chairman, Selectmen of Epping.
Also, Soctt Bartlett, Appraiser, M.M.C., Inc.

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Melanie J. Ekstrom, Deputy Clerk

Date: June 17, 1991

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