

Harry L. Thomas, Jr. and Diane J. Thomas

v.

Town of Hollis

Docket Nos. 5046-88 and 7193-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 and 1989 assessment of \$230,000 (land, \$79,300, buildings, \$150,700) on a single-family home (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) it did not adequately reflect the homes defects; and (2) was made without any basis. However, the Taxpayer did not introduce any evidence of the Property's value or evidence of assessments on comparable properties in the Town. Therefore, the Taxpayer did not prove disproportionality.

The Town argued the assessment was proper because: (1) it was arrived at by using the same methodology used throughout the Town; (2) it was in line with other properties in the Town; and (3) the Town had visited the Property and the depreciation given adequately addressed the defects.

We find the Taxpayers failed to prove their assessment was disproportional, and this decision focuses solely on the Taxpayers' failure to prove disproportionality of taxation. The board has not concluded the Property's value was equal to the equalized assessed values of \$291,140 (1988) and \$298,700 (1989). Rather, we have simply found the Taxpayers' evidence was

insufficient,

especially when the Town supported the assessment. Moreover, the Taxpayer purchased the Property in December of 1987 for \$300,000, and purchase price is evidence of market value. Here, the equalized value was less than the purchase price because of the defects. Most of the Taxpayers' evidence focussed on the list of defects. While this list is important in their action against their builder, without additional evidence, the board could not conclude the defects would affect the Property's market value. Had the Taxpayers presented evidence of the Property's value, the effect of the defects on value and evidence of disproportionality, the result may have been different.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date: April 5, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Harry L., Jr. & Diane J. Thomas, taxpayers; and the Chairman, Selectmen of Hollis.

Michele E. LeBrun, Clerk

Date: April 5, 1991

0009

Harry L. Thomas, Jr. and Diane J. Thomas

v.

Town of Hollis

Docket No.: 5046-88 and 7193-89

ORDER

This order relates to the "Taxpayers'" May 15, 1991 letter requesting the Board to rehear its order denying the taxpayers motion for rehearing. The Board's order denying the Taxpayers' motion for rehearing was dated May 9, 1991. The Taxpayers' remedy is to appeal to the supreme court pursuant to RSA 541:6 (copy attached), which appeal must be filed within thirty (30) days of May 9, 1991.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date:

- 2 -

I certify that copies of the within Order have this date been mailed, postage prepaid, to Harry L., Jr. & Diane J. Thomas, taxpayers; and the Chairman, Selectmen of Hollis.

Date:

Melanie J. Ekstrom, Deputy Clerk