

**Chester A. Howard, Jr., and Regina D. Howard**

**v.**

**City of Nashua**

**Docket No. 5056-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$60,000 on their real estate consisting of condominium unit 211 at 24 Albury Stone Circle of Kessler Farms (the Property). The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. 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.

In their correspondence to the board, the Taxpayers argued the assessment was excessive because:

(1) they purchased the unit on February 13, 1987, for \$95,000, and with the 47 percent equalization ratio a proper assessment of \$44,650 is indicated; and

(2) the "Federal Colonial" style of the subject unit was a "white

elephant" on the market.

The City argued the assessment was proper because:

(1) the Taxpayers' purchase of \$95,000 does not meet the arm's-length criteria of a valid sale as Regina Howard was the marketing director for the Villages at Kessler Farm Condominium, d/b/a Carnation Marketing Association, Inc., the grantor;

(2) the other five federal-style units sold for more than the Taxpayers' unit; and

(3) the appraisal (Exhibit City-A) by the City indicated a market value of \$133,100 for the Taxpayers' unit.

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

The board has consistently ruled that one sale does not define a market, rather the analysis and correlation of as many comparable sales available provides the best indication of market value.

The board finds the City's appraisal (Exhibit City-A), by the use of the three approaches to value, properly estimated the 1988 market value at \$133,100. Considering Nashua's 1988 equalization ratio of 43 percent, the board finds the assessment of \$60,000 to be a reasonable and proportionate estimate of the Taxpayers' share of the common tax burden.

SO ORDERED.

August 6, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

To certify that copies of the within decision have been mailed this date, postage prepaid, to Chester A., Jr., and Regina Howard, the Taxpayers, and to the Chairman, Board of Assessors, City of Nashua.

August 6, 1991

Brenda L. Tibbetts, Clerk

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