

Joseph Barrile and Mary Barrile  
v.  
City of Nashua

Docket No. 5064-88

DECISION

The Taxpayers appeal, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$51,300.00 on a condominium (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 application to the City and in their appeal with this board, the Taxpayers argued their assessment was too high because certain city services are not supplied to the condominium, and thus, the assessment should be reduced.

The City first supported the Property's assessment by arguing:

- (1) the equalized value was supported by an appraisal performed by the City and submitted to the board; and

(2) the assessment was proportional based on the ten-property comparable sales list used with the assessments.

The City also refuted the Taxpayers' main argument--a reduction must be given since the Taxpayers receive fewer city services. The City demonstrated the assessment was based on sales values, and thus, the factor of fewer city services would have already been reflected in the sales data.

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

SO ORDERED.

January 18, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Joseph and Mary Barrile, the Taxpayers, and to the Chairman, Board of Assessors, City of Nashua.

Michele E. LeBrun, Clerk

January 18, 1991