

Mark S. Moeller
v.
City of Rochester

Docket No. 5233-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1988 assessment of \$37,400.00 (land, \$2,100.00; buildings, \$35,300.00) on a condominium unit at Cedar Brook Condominiums (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) this condominium complex was the oldest in the City;
(2) the Property's value declined from its purchase in 1987 to April 1, 1988; and

(3) these condominium units were assessed proportionately higher than single-family homes and higher than the purchase prices and fair market values of the condominium units.

The City argued the assessment was proper because:

- (1) the assessment was within the acceptable range;
- (2) the market value did not decline between 1987 and April 1, 1988; and
- (3) the sales figures within this complex supported the assessment.

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

We also find the City supported the Property's assessment. The Property was assessed at 48.6 percent of the August 1987 purchase price, and the Department of Revenue Administration equalization rate was 44 percent. We rule this 4.6 percent difference does not justify an abatement. To show disproportionality the Taxpayer would have had to show the assessment was at a higher level than generally prevailing. Wise Shoe Co. v. Town of Exeter, 119 N.H. 700, 702 (1979). The assessment here is within an acceptable "range."

See Id.

January 22, 1991

SO ORDERED.

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 Mark S. Moeller, the Taxpayer, and to the Chairman, Board of Assessors, City of Rochester.

Michele E. LeBrun, Clerk

January 22, 1991

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