

Antoinette R. Gallerani

v.

Town of Kingston

Docket No. 5318-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$114,100 (land, \$69,700, buildings, \$44,400) on her real estate consisting of a seasonal camp on a .1 acre lot on Country Pond (the Property).

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was 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 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 this burden and prove any disproportionality.

The Taxpayer stated in her correspondence with the board that the assessment was excessive due to:

(1) the large increase in taxes and land assessment from 1987 to 1988;
and

(2) the land square-foot assessment was \$5.20, higher than comparable lots on Country Pond.

The Town argued the assessment was proper (1) in comparison to the three comparable properties submitted that had sold on Powwow Pond and Country Pond; and (2) the land values of the comparables were assessed less on a square-foot basis but were either larger lots or were located on a less desirable body of water (Powwow Pond).

We find the Taxpayer failed to prove her assessment was disproportional. We also find the Town supported the Property's assessment.

The Board rules as follows:

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

Increases from past assessments are not evidence that a taxpayer's property is disproportionately assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

Differing square-foot assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-square-foot prices for smaller lots than for larger lots, and since the yardstick for determining equitable taxation is market value

(see RSA 75:1), it is necessary for assessments on a per-square-foot basis to differ to reflect this market phenomenon.

SO ORDERED.

June 19, 1991

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin

Ignatius MacLellan

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Antoinette R. Gallerani, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Kingston.

June 19, 1991

Melanie J. Ekstrom, Deputy Clerk