

Jonathan G. Corrigan

v.

Town of Epping

Docket No. 5366-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$810,500 on its land, consisting of approximately 10.98 acres with frontage on Route 125 (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 that permits and approvals had been obtained for a 81,000 square foot shopping center in 1987, but that in the fall of 1988 a cease and desist order from the State of New Hampshire was issued, and the permits were revoked by the Corps of Engineers due to a wetland condition. The Taxpayer stated in his opinion the property was worth \$2,000 an acre.

The Town argued that the property was sold for \$265,000 in December of 1985, and then purchased by the Taxpayer in December of 1986 for \$900,000. The Town also argued the location was prime for commercial development, as of April 1, 1988.

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

The Board notes the property, as of April 1, 1988, was in a market place where public knowledge was not such as to indicate a dramatic decrease in the value of the property. The Board further notes the market place perception of

value for the property, as of April 1, 1989 based on the evidence presented, would certainly indicate the property suffered diminished value after the April 1, 1988 assessment under appeal.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 26, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jonathan G. Corrigan c/o Peter M. Chaloner, taxpayer; and the Chairman, Selectmen of Epping. Also, Scott Bartlett, Appraiser for M.M.C., Inc.

Michele E. LeBrun, Clerk

Date: February 26, 1991

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