

David P. Vorrone and Peggy A. Vorrone

v.

Town of Boscauven

Docket No. 5455-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$139,400 (land, \$32,600, buildings, \$106,800) on their property located on High Street, consisting of a duplex sited on approximately .65 acres of land (the Property). 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.

The Taxpayers argued that the property was appraised with a condition factor of 1.25 for the use of the land in question and questioned its validity.

The Taxpayers also stated they understood other property in Town had been appraised and assessed in the same fashion.

The Town argued that there were no duplex sales in the Town and that experience in southern New Hampshire indicated a two family or duplex use of the land resulted in a higher value than a single family lot.

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

The Board notes that a factor can be, and is in this case, an appropriate adjustment and it is properly used as a manner of judgement made by an expert in the field.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

signature.) (Concurred, unavailable for

Raymond J. Damour, Temporary Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David P. and Peggy A. Vorrone, taxpayers; and the Chairman, Selectmen of Boscawen.

Michele E. LeBrun, Clerk

Date: February 25, 1991

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