

David Shubert and Josephine M. Shubert

v.

Town of Fremont

Docket No. 5536-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$63,450 (land, \$43,050; buildings, \$20,400) on real estate, consisting of a seasonal dwelling situated on a 60 x 80 foot lot on Exeter River (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 this burden and prove there was any disproportionality.

The Taxpayers argued the assessment was excessive because: 1) land valuation had increased nearly 800% from 1987 to 1988; and 2) the lot has flooded twice in the past fifteen years, forcing evacuation of the building.

The Town argued the assessment was proper because: 1) it attempted to settle the appeal locally but to no avail; 2) a sale in 1987 of one of the approximately 25 lots similar to the Taxpayers for \$82,000 indicated the front foot unit price of \$800, which was used to assess all the lots similarly developed on this side of Exeter River; and 3) the property was proportionately assessed with other similar properties in the area.

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

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 disproportionally 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).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Paul B. Franklin, Member

---

Ignatius MacLellan, Member

---

Michele E. LeBrun, Member

Date: July 16, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David & Josephine M. Shubert, taxpayers; and the Chairman, Selectmen of Fremont.

---

Brenda Tibbetts, Clerk

Date: July 16, 1991

0009