

Chester A. Hiller and Berta M. Hiller
v.
Town of Kingston

Docket Nos. 5680-88 and 7467-89

DECISION

These two appeals, having been consolidated for hearing, were heard, as scheduled, on December 11, 1990. The "Taxpayers" appeal, pursuant to RSA 76:16-a, the 1988 and 1989 assessment of \$119,700 (land, \$52,900; buildings, \$66,800) placed on their real estate located on Chisholm Road, consisting of a ranch dwelling on a .9-acre lot (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:

(1) Their property was devalued by several unsightly properties in the neighborhood.

(2) Their property has a drainage and seasonal flooding condition which devalues their lot.

The Town submitted six comparable sales of ranch dwellings in Kingston. One owned by J. and K. Leveille, located across the road from the Taxpayers, sold in 1987 for \$133,700 and was assessed in 1988 and 1989 for \$120,500. The Town argued that an abatement of 10 percent of the land assessment was given to the Taxpayers in 1988 to reflect the drainage onto their lot, reducing the assessment from \$125,600 to \$119,700.

The Board finds that the neighborhood influences were adequately reflected in the Town's assessment as was the specific adjustment for the lot's drainage.

The Board finds the Taxpayers failed to prove their assessment was disproportional. Therefore, the order is:

Request for abatement denied.

January 9, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Chester A. and Berta M. Hiller, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Kingston.

Michele E. LeBrun, Clerk

January 9, 1991
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