

Richard Sirvint and Roberta Gordenstein

v.

Town of Rindge

Docket No. 5705-88

DECISION

A hearing in this appeal was held, as scheduled, on July 12, 1990. No one made an appearance to represent the Town or the Taxpayer.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$43,960 (land, \$12,960; buildings, \$31,000) placed on their real estate, located on Route 202 for the 1988 tax year. The property consists of a single family dwelling on a .90 acre lot.

The Taxpayers argued by letter that the building is in very poor condition and the Town did not consider this when they assessed the property. They also argued the Town should not look only at the purchase price when assessing the subject property.

In as much as no one appeared before the Board, we decide this case based on the evidence submitted and on file on this date.

The appellant in a letter to the Board enumerated the deficiencies in the house and the type of neighborhood it is located in.

They also complain that their assessment appears to be based solely on the sale price and that it is too high because they purchased the property in December when real estate prices were still high. They also stated we feel it is unfair to assess on only the sale price and not what the house really is like.

The Town submitted a copy of the subjects property record used in the assessment for 1988 taxes.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed

value of all other taxable estate bears to its true value. Boston & Maine R.
R. v.

State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

The Taxpayers in this appeal have not established what they believe the fair market value of their property was on April 1, 1988, that is the date on which the assessment being appealed is based.

The property record card for the subject property indicates that on April 1, 1986, the Town assessed the building for \$15,000 noting on the card there was a "shell only". The building assessment for 1987 and subsequently 1988 was increased to \$31,000 for further completion of the building according to the property record card.

The Board finds that the building assessment was based on a listing of the component parts of the building. The sale price may have been taken into consideration, however, there is no evidence it was the sole determinant of market value as of April 1, 1988.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue, Member

Paul B. Franklin, Member

Raymond J. Damour, Temporary Member

Date: August 8, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard Sivint and Robert Gordenstein, taxpayers; and Chairman, Selectmen of Rindge.

Michele E. LeBrun, Clerk

Date: August 8, 1990

0009