

Robert Brown

v.

Town of Sandown

Docket No.: 5911-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$49,500 (land only) on a 2.0 acre parcel of land located on Brown Avenue (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. 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 this burden.

The Taxpayer argued, in his written submission, that the assessment was excessive because:

- (1) the Property is on an unimproved dirt road surrounded by summer cottages or winterized cottages; and

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(2) the taxes on this Property have increased 291 percent from \$310 in 1988 to \$904 in 1989.

The Town argued the assessment was proper because:

- (1) the Property is located between Brown and Acorn Avenues and is approximately 50 yards off Route 121A, which is the main street in Town;
- (2) both Brown and Acorn Avenues are dirt roads and are fairly narrow, but they have a right of access to Phillips Pond;
- (3) there is a 50 foot frontage on Phillips Pond which is sandy and gravelly;
- (4) four land sales which do not have pond access and are on paved roads show typical developable lots for residential purposes;
- (5) the highest and best use of the Property is for year-round residence with pond access or seasonal residence with pond access;
- (6) all properties in the area were assessed at 125 percent of land value and the subject was adjusted 10% for vacant land and 20 percent for topography because the Property slopes to the rear and would require some fill; and
- (7) the largest increase in taxes have been in land values but that is not reason for an abatement.

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

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implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

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The Taxpayer did not present any credible evidence of the Property's fair market value. To carry his burden, the Taxpayer must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert Brown, Taxpayer; Chairman, Selectmen of Sandown; and Scott Bartlett, MMC.

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Dated: July 29, 1992

Valerie B. Lanigan, Clerk

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