

Arnold P. Iveson and Hazel L. Iveson Heirs

v.

Town of Derry

Docket Nos.: 5946-89 and 8630-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$69,100 (land, \$45,600; buildings, \$23,500) on a seasonal camp with a .132-acre lot (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessments were 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.

The Taxpayers argued the assessments were excessive because:

- (1) the assessments increased over the prior year's assessment;
- (2) a neighbor has built on a portion of the lot;
- (3) the Property was only worth \$40,000; and
- (4) a newspaper listing for another property showed the Property was overassessed.

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The Town submitted an appraisal report which included estimates of value by the cost and market approaches and an assessment comparison of comparable properties.

The Town argued the assessments were proper because:

- (1) they were supported by the appraisal report;
- (2) there was insufficient data to show these seasonal camps had declined more than the market generally; and
- (3) the Town adjusted the land assessment to reflect the smaller lot due to the encroachment.

We find the Taxpayers failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments.

Increases from past assessments are not evidence that a taxpayer's property is disproportionately 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).

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value would 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

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of Town of Sunapee, 126 N.H. at 217-18.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Arnold P. Iveson and Hazel L. Iveson Heirs, taxpayers; and Chairman, Selectmen of Derry.

Dated: June 17, 1992

Valerie B. Lanigan, Clerk

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