

Kevin H. and Evelyn C. Nolan

v.

Town of Conway

Docket No.: 5971-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$41,500 (land only) on a 1.3 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 this burden.

The Taxpayers argued the assessment was excessive because:

- (1) they challenged the rate of increase from the 1988 assessed value;
- (2) Birch Hill lots (fully developed) are not the same as area of the subject lot; and
- (3) the value of the Property is grossly overassessed.

The Town argued the assessment was proper because:

- (1) the land map used in 1989 established values;

(2) mass appraisal depends on the principle of substitution of similar sales to the subject Property; and

(3) in 1989, \$40,000 per lot was indicated.

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Board's Rulings

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 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 this burden, the Taxpayers should have made a showing of the Property's fair market value. This value would then have been 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.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded the Property was equally assessed.

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

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BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Kevin H. and Evelyn C. Nolan, Taxpayers; and Chairman, Selectmen of Conway.

Dated: September 16, 1992

Melanie J. Ekstrom, Deputy Clerk

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