

David A. and Rita M. Freeman

v.

Town of Brentwood

Docket No.: 6004-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$102,450 (land, \$19,450; buildings, \$83,000) on their real estate, consisting of a dwelling on a 2.04 acre lot on Rte. 111A (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 purchased the Property in May of 1988 and listed the Property in November of 1988 for \$235,900 and later reduced to \$225,000; and
- (2) their taxes increased by \$1,367 from 1988 to 1989 without any additional services having been provided.

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The Town argued the assessment was proper because:

- (1) the Property was reviewed several times and the grade of the house and the methodology was consistent with those used throughout the Town; and
- (2) the indicated equalized valuation (\$102,450 divided by 42% = \$243,929) is relatively close to the Taxpayers' listing prices.

The Taxpayers complained about the high amount of taxes they must pay. The amount of property taxes paid by the Taxpayers was determined by two factors: 1) the Property's assessment; and 2) the municipality's budget. See gen., International Association of Assessing Officers, Property Assessment Valuation 4-6 (1977). The board's jurisdiction is limited to the first factor i.e., the board will decide if the Property was overassessed, resulting in the Taxpayer[s] paying a disproportionate share of taxes. Appeal of Town of Sunapee, 120 N.H. at 217. The board, however, has no jurisdiction over the second factor, i.e., the municipality's budget. See Appeal of Gillin, 132 N.H. 311, 313 (1989) (board's jurisdiction limited to those stated in statute).

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

Paul B. Franklin, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to David A. and Rita M. Freeman, taxpayers; and Chairman, Selectmen of Brentwood.

Dated: June 24, 1992

Valerie B. Lanigan, Clerk

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