

J. Raymond R. and Gloria A. LeBoeuf

v.

Town of Hampstead

Docket No.: 6035-89

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$225,100 (land, \$79,000; buildings, \$146,100) on a 2.65 acre lot with a two-story house (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were 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 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 in their written submission that the assessment was excessive because:

(1) a comparative market analysis was prepared by Norwood Realty who estimated

the value of the Property as of February 20, 1990 to be \$210,000; and

(2) real estate taxes must be based on fair market value.

The Town argued the assessment was proper because:

(1) the market has shown a 1 percent per month decline from 1989 to 1990;

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(2) the Taxpayers' appraisal, when time adjusted, arrives at a value as of April 1, 1989, of \$230,000; and

(3) the Taxpayers' appraisal supports the Town's assessment.

**Board's Rulings**

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.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to J. Raymond R. and Gloria A. LeBoeuf, Taxpayers; and Chairman, Selectmen of Hampstead.

Dated: October 5, 1992

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Melanie J. Ekstrom, Deputy Clerk

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