

Waldis A. and Debra Ann Klass

v.

Town of Derry

Docket No.: 6058-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$156,300 (land, \$60,000; buildings, \$96,300) on their real estate on 35 Amherst Drive (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, the assessment was excessive because:

- (1) a December, 1989 market value analysis estimated the value at \$124,540 to \$129,400;

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- (2) the subdivision was not completed; and
- (3) the building contained certain unfinished items.

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 assessment was proper because:

- (1) it was supported by the report; and
- (2) the Taxpayers' market analysis used sales in late 1989.

Note: the Property was purchased in December, 1988, for \$162,000.

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

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

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I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Waldis A. and Debra Ann Klass, taxpayers; and Chairman, Selectmen of Derry.

Dated: June 17, 1992

Valerie B. Lanigan, Clerk

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