

Eugene E. and Janet M. Eral

v.

Town of Londonderry

Docket No.: 6272-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$99,000 (land, \$15,300; buildings, \$83,700) on a 1.59-acre lot with a 2-story contemporary home (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) it was based on values from a boom market;
- (2) the Property was purchased in December 1989 for \$170,000;
- (3) a May 1991 appraisal estimated a \$165,000 value; and
- (4) two July 1992 market analyses estimated a \$149,900-158,900 value.

The Town argued the assessment was proper because:

- (1) an adequate adjustment was made;

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(2) the Property's 1989 sale price was below market because it was sold by a relocation sale due to a divorce, being worth approximately \$200,000; and
(3) it is consistent with assessments on other contemporary homes as shown by the three comparables.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded, "No change in value."

Board's Rulings

The board has not accepted the Taxpayers' 1991 or 1992 value estimates since they were not time adjusted to April 1989, and the market has fallen since 1989. Additionally, the Taxpayers' 1989 sale price must be adjusted upwards because the sale was pursuant to a divorce and conducted through a relocation company.

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

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Ignatius MacLellan, Esq., Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Eugene E. and Janet M. Eral, Taxpayers; and Chairman, Selectmen of Londonderry.

Dated: October 30, 1992

Valerie B. Lanigan, Clerk

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