

**Mary T. Graves**

**v.**

**Town of Peterborough**

**Docket No.: 6287-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$115,000 (land, \$75,800; buildings, \$39,200) on a .03 acre lot with a two-story house used for both retail and residential purposes located on School St. (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

- (1) the lot is very small with only 20 feet frontage and 50 feet deep;
- (2) the area of the lot is completely consumed by the footprint of the building with no expansion possibilities;
- (3) the building has no basement;
- (4) the land was assessed equivalent to \$3,156,600 per acre;

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- (5) only one other lot is as small as the Taxpayer's lot; and
- (6) the Taxpayer's opinion of the Property's market value in 1989 is \$50,000.

The Town argued the assessment was proper because:

- (1) the Town abated the land value by \$18,900 reflecting a 20 percent adjustment for size, location and utilization;
- (2) two of the properties the Taxpayer compared her land value to are underassessed and will be reviewed;
- (3) the balance of the other downtown properties are assessed in a consistent manner and adjustments were made for size based on sales of property in the Town; and
- (4) the rear of the lot abuts a public parking area.

**Board's Rulings**

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

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer 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.

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Differing square-foot or acre assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-unit prices for smaller lots than for larger

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lots, and since the yardstick for determining equitable taxation is market value (see RSA 75:1), it is necessary for assessments on a per-square-foot basis to differ to reflect this market phenomenon.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Mary T. Graves, Taxpayer; and Chairman, Selectmen of Peterborough.

Dated: October 26, 1992

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Valerie B. Lanigan, Clerk

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