

Jeannette Simpson Kania Trust

v.

Town of Alton

Docket No. 6306-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$138,300 (land, \$32,100, buildings, \$106,200) on her real estate consisting of a dwelling and garage on a 1.22 acre lot on Pearson Road (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 her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because: 1) a bank appraisal in June, 1989, indicated a market value of \$136,000 and several estimates by realtors indicated a value of \$128,000 to \$132,500; and 2) the neighbors house was appraised at \$117,000.

The Town argued the assessment was proper based on: 1) two sales of residential property on Pearson Road (Exhibit TN-A); 2) the Taxpayer had the improvements insured for \$120,000; 3) the property was well kept; and 4) the Taxpayer's bank appraisal, if anything, supported the Town's valuation.

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

The Board rules there is no one exact or definitive market value for any one property. Appraisals are only estimates of value. Assessments are appraisals utilized to divide up the common tax burden amongst the property owners of a taxing jurisdiction. The New Hampshire Constitution (Pt. 2, Art.

5)

requires such assessments to be reasonable and proportional, thereby inferring that it is not an exact technical calculation, but rather that reasonable tolerance is allowed in an assessment's determination.

In this case, the Board finds the Taxpayer's bank appraisal (Exhibit TP-1) was done for a \$10,000 equity loan and thus "normal appraisal procedures (were) waived." Further, the realtors' values were unsubstantiated verbal estimates. This evidence is of too little weight to prove the Town's assessment was unreasonable and disproportionate.

Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

Date: August 16, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jeannette Simpson Kania, representative for Jeannette Simpson Kania Trust, taxpayer; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: August 16, 1991

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