

**Marvin Peacock and Jeanne Hartford**

**v.**

**Town of Hooksett**

**Docket No.: 6357-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's 1989 assessment of \$134,400 (land, \$67,000; buildings, \$67,400) on 5.21 acres and a ranch (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) the land is just a wooded area, useless to them, and is assessed too high; and
- (2) the Property was purchased in March, 1985 for \$75,000.

The Town argued the assessment was proper because:

- (1) the first acre of land is assessed as a home site at \$51,400 and the remaining

5.08 acres are assessed as backland, adjusted for size and topography, for a total assessment of \$67,000 for the land; and

(2) there is no subdivision potential because of the zoning.

We find the Taxpayers failed to prove the Property's assessment was disproportional. The Taxpayers did not present any credible evidence of the

Property's fair market value. To carry this burden, the Taxpayers 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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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 Marvin Peacock and Jeanne Hartford, taxpayers; and the Chairman, Selectmen of Hooksett.

Dated: August 31, 1992

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Melanie J. Ekstrom, Deputy Clerk

0009