

Roland W. Couture and Rosemary Couture
v.
City of Berlin

Docket No. 6386-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1989 assessment of \$28,000, land only, Map 6A - lot 10 (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 their burden and prove any disproportionality.

The Taxpayers argued:

- (1)lots were assessed at \$80-per front foot in 1988;
- (2)they paid \$75,000 for a building lot and possible sewer access to tax map lot 3 (also owned by them); and
- (3)the City changed methodology in 1989 and based new assessments on sale of three lots in subdivision, one of which was theirs. This increased the assessment from \$16,200 to \$28,000.

The City argued:

- (1)this was the only new subdivision with its own road, views and underground utilities since the last revaluation;
- (2)given the unique characteristics of the subdivision, the best basis of assessing in 1989 should be the method which the Taxpayers objected to as a matter of practicality and necessity; and
- (3)the City gave a 30% adjustment for its undeveloped status.

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Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$28,000 (land only) as assessed. While the board recognizes the added value of this lot to the Taxpayer for the sewer access, the basic equalized value of \$51,850 is consistent with the general level of assessment in the City. Cates Hill comparables used by the Taxpayers may be underassessed. This may further support the board's recent order for a revaluation.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roland W. Couture and Rosemary Couture, taxpayers; and Chairman, Board of Assessors of Berlin.

Melanie J. Ekstrom, Deputy Clerk

Date:

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