

Customized Structures, Inc.

v.

City of Claremont

DECISION

Docket No.: 6426-89

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1989 assessment of \$563,035 (land, \$52,500; buildings, \$510,535) on Plains Road, consisting of an industrial warehouse on 13.20 acres of land (the Property). The City and the Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the City and the Taxpayer were not defaulted. This decision is based on the evidence presented to the board. 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 land and building were purchased for \$750,000 on January 2, 1985 and the building has since deteriorated; and

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(2) the Property is overassessed based on current property values.

The City was not present at the hearing and submitted no written arguments.

The Taxpayer did not present any credible evidence of the Property's fair market value.

To carry its burden, the Taxpayer must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the City. 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.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Customized Structures, Inc.; and Office of the Assessor of Claremont.

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Dated: April 21, 1992

Valerie B. Lanigan, Clerk

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