Raymond S. Perry and Elizabeth G. Perry
v.
Town of Hopkinton

Docket No. 6443-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $99,550 on a single-family home on a 10.4-acre lot (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers 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 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 the assessment was excessive because:

(1)the Property was purchased in April of 1989 for $205,000;

(2)a January 1988 appraisal was for $205,000;

(3)an October 1991 appraisal was for $180,000; and

(4)the land is not suitable for further development.

The Town argued the assessment was proper because:

(1)it was arrived at using the same methodology used in settling other assessments;

(2)the assessment is within an acceptable range; and

(3)the Property has spectacular views (see 1988 appraisal).

We find the Taxpayers failed to prove their assessment was disproportional. The Taxpayers did not submit sufficient information to carry their burden. While the 1989 purchase price was some evidence of the Property's value, it is not conclusive especially when the board could not verify the sale.

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Raymond S. and Elizabeth G. Perry, taxpayers; and Chairman, Selectmen of Hopkinton.

Melanie J. Ekstrom, Deputy Clerk

Date: March 5, 1992

0007