

Donald F. and Helen A. Robinson

v.

Town of Plaistow

Docket No.: 6466-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments on Map 38-8 Lot 13C of \$87,650 on a condominium (Unit 3) at Westville Park, and on Map 38-8 Lot 8AA of \$82,950 on a condominium (Unit 1) at Woodland Terrace (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayers have the burden of showing the assessments were 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 carried this burden and proved disproportionality.

The Taxpayers argued the assessments were excessive because the condominium market started dropping in 1987 and the market had the largest decline throughout the State in 1989 to 1990 and Rockingham County values decreased over 40 percent. Further, the assessments were excessive because:

Map 38-8 Lot 13C - Westville Park

- (1) an appraisal with two comparable sales prepared by Robert Bilodeau, CREA, on August 24, 1992, estimated the fair market value of the Property to be \$35,820;
- (2) the Property has been actively marketed since 1989;
- (3) the estimated fair market value in 1989 was \$60,000.

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Map 38-8 Lot 8AA - Woodland Terrace

(1) the Property sold on April 3, 1990 for \$58,000 and had been listed since 1989 and marketed aggressively; and

(2) the estimated fair market value in 1989 is \$60,000.

The Town argued the assessments were proper because:

(1) comparable sales in 1988 and 1989 were selling in the high \$70,000's;

(2) after April 1, 1989 the condominium market began to decline; and

(3) the assessments for 1989 are fair.

Based on the evidence, we find the correct assessments for Map 38-8 Lot 13C and Map 38-8 Lot 8AA should be \$65,000 each. These assessments are ordered because the board finds that the comparable sales provided, and the decline in the market from the date of the sales, supports reduced assessments.

If the taxes have been paid, the amount paid on the value in excess of \$130,000 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Joseph J. Tropiano, Esq., Representative for the Taxpayers; and Chairman, Selectmen of Plaistow.

Dated: September 11, 1992

Melanie J. Ekstrom, Deputy Clerk

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