

Joseph J. and Maria L. Contarino

v.

Town of Derry

Docket No.: 6484-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$105,700 (land, \$32,800; buildings, \$72,900) on their real estate at 15 Pingree Hill Road, consisting of a condex on 1.92 acres (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) condexes were assessed higher than duplexes;
  - (2) a March, 1989 bank appraisal estimated the Property's value at \$95,000;
- and
- (3) the Taxpayers were paying a disproportionate share of taxes.

Joseph J. and Maria L. Contarino

v. Town of Derry

Docket No.: 6484-89

Page 2

The Town submitted an appraisal report which included estimates of value by the cost and market approaches and an assessment comparison of comparable properties.

The Town argued the assessment was proper because:

- (1) it was supported by the report; and
- (2) the Taxpayers' evidence demonstrated the assessment was a valid estimate of value.

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayers' bank appraisal demonstrated the Town's assessment was within a reasonable range, resulting in a proper assessment. Given the closeness of the conflicting values, (Town's) \$105,700 versus (Taxpayers') \$95,000, the Taxpayers did not meet their burden.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Joseph J. and Maria L. Contarino, taxpayers; and Chairman, Selectmen of Derry.

Joseph J. and Maria L. Contarino

v. Town of Derry

Docket No.: 6484-89

Page 3

Dated: June 17, 1992

0007

---

Valerie B. Lanigan, Clerk