

Carol A. Madden

v.

Town of Derry

Docket Nos.: 6485-89 and 8562-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$133,800 (land, \$75,000; buildings, \$58,800) on a seasonal camp with a .38-acre lot (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessments were 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 assessments were excessive because:

- (1) a 1989 appraisal report prepared for a sewer easement case estimated the land value at \$2.00 a square foot; and
- (2) the sewer easement has a detrimental effect on the Property's value.

The Taxpayer had no opinion or evidence of the Property's fair market value, but he approximated it at \$100,000.

Carol A. Madden

v. Town of Derry

Docket Nos.: 6485-89 and 8562-90

Page 2

The Town submitted an assessment report, comparing the Property's assessment with comparable assessments. The Town argued the assessment was proper because it was consistent with other assessments.

We find the Taxpayer failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments.

The Taxpayer showed the Town apparently "lowballed" the land value in the sewer-easement matter, but the report was so flawed we gave its conclusion no weight. Moreover, the sales in that report supported the assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Carol A. Madden, taxpayer; and Chairman, Selectmen of Derry.

Dated: June 17, 1992

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Valerie B. Lanigan, Clerk

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