

Bruce R. Muller and Merry W. Muller
v.
Town of Hanover

Docket No. 6628-89 and 8972-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$342,000 (land, \$115,500, buildings, \$226,500) on their real estate on Stevens Road, consisting of a dwelling on a 6.5-acre lot (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 their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

1) the increase from 1988 to 1989 was excessive, especially the increase on the land assessment;

2) two similar lots - - Mudge and Brancato - - had lower land assessments; and

3) a December 1986 appraisal indicated a \$265,000 value, which was in line with the Taxpayer's costs.

The Town argued the assessment was proper because:

1) the Property enjoys nice views; and

2) it was supported by land sales and assessment comparisons.

The Town submitted a report to support its position.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

The Town's sales and assessments demonstrated the Property's value. The Taxpayers did not present any credible evidence of the Property's fair market value. To carry their burden, the Taxpayers 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 Town. 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bruce R. & Merry W. Muller, taxpayers; and Chairman, Selectmen of Hanover.

Valerie B. Lanigan, Clerk

Date: April 9, 1992

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