

**John McLanahan
v.
Town of Hanover**

Docket No. 6685-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$75,100 on a condominium on School Street (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was 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 Taxpayer has the burden of showing the assessment was 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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the Property was purchased in July, 1988 for \$63,000;
- 2) the apartment is poorly laid out; and
- 3) the apartment is of lower quality.

The Town argued the assessment was proper because:

- 1) it was based on and supported by sales data;
- 2) it was consistent with assessments in the Town; and
- 3) while the Property is assessed as a one-bedroom, it can be rented as a two-bedroom.

The Town submitted a report to support its position.

We find the Taxpayer failed to prove his assessment was disproportional.

We also find the Town supported the Property's assessment.

The Taxpayer's purchase price certainly is some evidence of fair market value, but it is not conclusive evidence. The Taxpayer did not present any credible evidence of the Property's fair market value. To carry his burden, the Taxpayer 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.

The Town's evidence supported the assessment.

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 John McLanahan, taxpayer; and the Chairman, Selectmen of Hanover.

Valerie B. Lanigan, Clerk

Date: April 9, 1992

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