

David Cordwell and Cecile Cordwell

v.

City of Berlin

Docket No. 6710-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1989 assessment of \$18,200 for land only, on 16 Grandview Drive, consisting of a one-acre lot. 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 property was overassessed because:

- 1) they paid \$45,000 for Lot 16 (Map 6A); and
- 2) the purchase price included free installation of an artesian well and installation (materials and labor) of water line (electrical line) for pumps from the well to the house. Also included in the purchase price was installation and excavation costs (materials and labor) of all underground utilities (i.e. electrical, sewer, cable) from the street to the house. (See Lauze Builders, Inc. letter, TP exhibit #1.)

The City argued the assessment was proper because:

1) a 30 percent undeveloped factor was applied to the subject lot;

and

2) the unit values were taken from the three undeveloped lot sales on Grandview Drive.

The Board of Tax and Land Appeals finds the comparable sales used by the Taxpayers, located on Hillside Drive and Cates Hill Road, lacked the amenities which were included in the Grandview Drive lots. The Taxpayers made a good case to show that the Anderson, Blais, Bryant, Godbout, Goulette, Markham, Tremblay, Ramsey, and Ward properties may be underassessed.

Based on the evidence, including the board inspector's report, we find the Taxpayers failed to prove their assessment was disproportional. We also find the City supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg III, Chairman

Paul Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to David and Cecile Cordwell, the Taxpayers, and to the Chairman, Board of Assessors, City of Berlin.

March 23, 1992

Melanie J. Ekstrom, Deputy Clerk