Robert G. and Joan J. Domini

v.

City of Nashua

Docket No.: 6849-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1989 assessment of $156,300 on their real estate, consisting of a condominium unit at Sky Meadow Condominiums (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were 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 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, in their written submittal, the assessment was excessive because:

(1) it was not based upon site inspections and comparison with other condominiums;

(2)the values were based upon information from the condominium sales office;

(3) they receive no City services (street lighting, trash pick-up, police patrols, road maintenance, etc.);

(4) few children attend the school (ratio wise) from Sky Meadow compared to rest of City; and

(5) a retirement complex near entrance to Sky Meadow creates economic depreciation to subject Property.

The City argued the assessment was proper because:

(1) Langdon Place (retirement complex) is a quality development - no negative impact on Sky Meadow; and

(2) the sale and re-sale prices of Sky Meadow C-5 units remain strong.

The board finds the Taxpayers' argument concerning the lack of City services to be unconvincing with respect to a claim of overassessment. Municipal services, or the lack thereof, is taken into account by buyers and sellers and is factored into selling prices and not deductible on an a la carte basis.

We find the Taxpayers failed to prove the Property's 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 B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert G. and Joan J. Domini, Taxpayers; and Chairman, Board of Assessors of Nashua.

Dated: July 28, 1992

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Valerie B. Lanigan, Clerk