

Christine L. and Harold A. Pinkham, Jr.

v.

Town of Northfield

Docket No.: 6855-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$6,800 (land only) on 5.23 acres (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 this burden.

The Taxpayers argued the assessment was excessive because:

- (1) the assessed value of the Property has increased substantially from 1973 to 1989;
- (2) they have to access the last quarter of a mile to the Property by foot because the road is washed out and has brush restricting access by automobile;
- (3) the inaccessibility factor is far more significant than the Town has estimated;

and

(4) the Property could not have sold for more than \$3,900 in April, 1989.

The Town argued the assessment was proper because:

(1) a comparable property (Green) supports the assessment;

(2) the Property has been assessed as being on a Class VI road with adjustments to reflect the condition and site factors;

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(3) the Property has been assessed only \$300 higher than a landlocked parcel would be; and

(4) the assessment is fair and equitable.

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985). The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers should have made a showing of the Property's fair market value. This value would then have been 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.

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

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Christine L. and Harold A. Pinkham, Jr., Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated: September 1, 1992

Melanie J. Ekstrom, Deputy Clerk

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