

Susan and Russel B. Raabe, Jr.

v.

Town of Derry

Docket No.: 6955-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$243,600 (land, \$62,300; buildings, \$181,300) on a single family residence on 1.39 acres of land on Donna Drive (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 Property was purchased in January of 1987 for \$240,700;
- (2) the purchase was made at the peak of the market and too much was paid for the Property;
- (3) all homes on the street were built by the same builder and although the land values are fairly consistent, there is great disparity in the

building values;

Susan and Russel B. Raabe, Jr.

v. Town of Derry

Docket No.: 6955-89

Page 3

(4) resales of homes in the neighborhood in 1990 and 1991 indicate decreased values;

(5) the assessment falls in the upper range of homes in the block yet does not have a pool, walkway, extensive landscaping or other amenities of other properties in the neighborhood; and

(6) as of April 1, 1989, the Property could only have sold for \$190,000.

The Town submitted an appraisal report which included estimates of value by the cost and market approaches and an assessment comparison of comparable properties.

The Town argued the assessment was proper because:

(1) the Property sold in early 1987 for \$240,700;

(2) Colonials on typically larger lots had marketability greater than the typical house;

(3) the Taxpayers' comparables were much smaller in size;

(4) studies showed an additional bedroom amounted to approximately 15 percent increase in property value; and

(5) the assessment falls within a range of what comparable properties were selling for in the immediate vicinity prior to the date of value.

We find the Taxpayers failed to prove the Property's assessment was disproportional. The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town.

Susan and Russel B. Raabe, Jr.

v. Town of Derry

Docket No.: 6955-89

Page 4

This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982). We find the Town supported the Property's assessment.

Susan and Russel B. Raabe, Jr.

v. Town of Derry

Docket No.: 6955-89

Page 5

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Susan and Russel B. Raabe, Jr., taxpayers; and Chairman, Selectmen of Derry.

Dated: June 26, 1992

Valerie B. Lanigan, Clerk

0007