

West Franklin Housing Cooperative

v.

City of Franklin

Docket No. 6973-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the City's 1989 assessments of:

lot 0310-0420	\$55,000
lot 0301-0422	\$177,300
lot 0099-0043	\$6,100

(all buildings only)

(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 this burden.

The Taxpayer argued, in its written appeal, the assessment was excessive because, "We are a non-profit organization. We don't receive enough revenue to pay these high taxes. Furthermore, the assessment on this building accounted for improvements we don't have."

The City argued the assessment was proper because the buildings were all assessed by the cost approach comparable to other similar multifamily dwellings.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the City supported the Property's assessment. The City testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the City. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry its 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 City. 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacClellan, Esq., Member

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to the West Franklin Housing Cooperative, the Taxpayer, and to the Chairman, Board of Assessors, City of Franklin.

July 30, 1992

Valerie B. Lanigan, Clerk

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