

**Philip G. and Virginia L. Pariseau**

**v.**

**Town of Hooksett**

**Docket No.: 6988-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$127,900 (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 Taxpayer argued the assessment was excessive because:

- (1) the house only had a holding tank with the sewer not yet installed; and
- (2) a recent equity loan was turned down until the sewer and road were completed.

The Town argued the assessments were correct because in 1989 the sewer problems were not known to the market and thus did not affect value.

The 1989 sales and the evidence show the problems in the subdivision did not

affect the 1989 values. Yes, the Property only had a holding tank, but the Taxpayers bought the Property nonetheless. The purchase prices, therefore, refute the argument that an adjustment is required for 1989.

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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

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date,  
postage prepaid, to Robert J. and Virginia L. Pariseau, Taxpayers; and Town of  
Hooksett Assessing Department.

Dated: August 31, 1992

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Melanie J. Ekstrom, Deputy Clerk

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