

Louis Laroche and Kathleen Laroche

v.

Town of Atkinson

DECISION

Docket No.: 7031-89

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$195,000 (land, \$79,900; buildings, \$115,100) on 4 Amberwood Drive, consisting of 1.25+ acres and colonial house (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 the assessment was excessive because:

- (1) the house recently sold for \$137,500 (6/90); and
- (2) the assessment was more than the asking price (house was on market all of

1989).

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The Town argued the assessment was proper because the sale price trended back to 4/1/89 (date of assessment) from 6/90 (date of sale) in a falling market shows the assessment in 1989 was not unreasonable - and within the 100% fair market range of value.

Based on the evidence, we find the correct assessment should be \$195,000 (land \$79,900 and building \$115,100). This assessment is ordered because: the assessment is consistent with other similar properties in the neighborhood and while not an issue, the Board notes the assessment card shows 1.26 acres, while the Taxpayers indicated 1.44 acres on the questionnaire. The Board finds the difference is not material to the assessed land value.

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

Ignatius MacLellan, Esq., Member

CERTIFICATION

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I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Louis and Kathleen Laroche, taxpayers; and Chairman, Selectmen of Atkinson.

Dated: April 30, 1992

Valerie B. Lanigan, Clerk

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