

Mark A. Gangi

v.

City of Franklin

Docket Nos.: 7094-89 and 9600-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1989 and 1990 assessments of \$51,700 (land only) on his real estate, consisting of a vacant lot of 19,945 square feet at 443 North Main Street (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 assessments were 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.

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The Taxpayer argued, in his written submission, the assessments were excessive because:

"The Property is assessed at a value greater than the equalized fair market value and greater than the assessed value of comparable properties."

The City argued the assessments were proper because:

- (1) Mr. Gangi has two properties - adjacent to each other. Ring sale was used as a comparable;
- (2) North Main Street has commercially zoned areas but no premium value was attributed;
- (3) the lot is "on the market" and grandfathered non-conforming.

The Taxpayer submitted no supporting evidence of disproportionality or inequity.

We find the Taxpayer failed to prove the Property's assessments were disproportional. We also find the City supported the Property's assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this

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date, postage prepaid, to Marvin F. Poer & Company, Representative for the Taxpayer; Chairman, Board of Assessors of Franklin; and Scott Bartlett, MMC.

Dated: July 27, 1992

Valerie B. Lanigan, Clerk

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