

William and Pauline O'Connor

v.

Town of Northfield

Docket No.: 7227-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$64,800 (land, \$22,100; buildings, \$42,700) on a 16,117 square foot lot with a single family home (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) only minimal improvements have been made to the Property in the past 40 years;
- (2) the main section of the house was originally a barn moved to the site and the kitchen ell added on; and
- (3) the tax bill doubled as a result of the reassessment.

The Town presented:

- a) a list of comparable sales;
- b) a spread sheet showing the comparables and various units of comparison, e.g., square feet of usable living area and square feet of land area;
- c) a spread sheet showing the Property; and

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d) the assessment cards of the comparables.

The Town argued the assessment was proper because:

(1) three comparable sales, Lees, Wadleigh and Boiselle, establish a market value range of \$55,000 to \$73,800 with the Boiselle sale being the most comparable; and
(2) during the reassessment, smaller homes, such as the Taxpayers', had their market value increase faster than the average in Town due to increased demand and thus their relative tax burden increased.

Board's Rulings

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment.

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. 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.

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in

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percentages, from property to property.

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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 date, postage prepaid, to William and Pauline O'Connor, Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated: September 1, 1992

Melanie J. Ekstrom, Deputy Clerk

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