

Lindsey P. Torosian

v.

Town of Plaistow

Docket Nos.: 7238-89 and 8114-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments on a condominium at 135 Forrest Street of \$116,450 (land, \$45,000; buildings, \$71,450) for 1989, and of \$110,750 (building only) for 1990 (the Property). For the reasons stated below, the appeal for abatement is granted for the 1989 assessment and denied for the 1990 assessment.

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 carried this burden and proved disproportionality for 1989 but failed to carry this burden for 1990.

The Taxpayer argued the assessments were excessive because:

(1) sales of properties in Forest Glen, Twin Ridge and Golden Hill in 1989 and 1990 prove the assessment is excessive;

(2) the fair market value of the Property in 1989 is between \$90,000 and \$95,000;

and

(3) the fair market value in 1990 is approximately \$85,000.

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The Town argued the assessments were proper because:

- (1) two comparables at Forest Glen in 1989 indicate the 1989 assessment is in line with similar properties;
- (2) comparables in 1990 indicate the 1990 assessment is fair; and
- (3) in 1990, the Town abated 100 condominiums in Forest Glen, Golden Hill and Forest Street reducing them 5 to 10 percent to bring them in line with the rest of the Town.

Based on the evidence, we find the correct assessment for 1989 should be \$110,750. This assessment is ordered because it was supported by the sales evidence submitted.

If the 1989 taxes have been paid, the amount paid on the value in excess of \$110,750 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

We find the Taxpayer failed to prove the Property's 1990 assessment was disproportional.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Lindsey P. Torosian, Taxpayer; and Chairman, Selectmen of Plaistow.

Dated: September 11, 1992

Melanie J. Ekstrom, Deputy Clerk

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