

Frances C. Danielian

v.

Town of Hampton

Docket No.: 7265-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessments of \$452,500 (land, \$347,100; buildings, \$105,400) on 39 Dumas Avenue, a 6,375 square foot lot with 72 feet of frontage on the ocean and a 1/2 story house; and \$507,600 (land, \$380,300; buildings, \$127,300) on 43 Dumas Avenue, a 9,250 square foot lot with a 102 feet of frontage on the ocean and a two story house (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 stated he would be unable to attend the hearing but in his appeal argued the assessments were excessive because:

- (1) for 39 Dumas Ave., the replacement cost on the dwelling was too high and the land values were unreasonable; and
- (2) for 43 Dumas Ave, the land value was too high because ocean front land should be compared to wooded lots.

The Town argued the assessments were proper because:

- (1) both lots are larger than the norm in this area of 5,000 square feet and 50 feet of frontage;
- (2) the indicated residual land value from sales in the Boars Head for lots of 5,000 square feet and 50 feet of frontage was \$325,000 to \$350,000; and
- (3) the Taxpayer's lots, both being larger than the norm, are properly assessed at \$347,100 and \$380,300.

Board's Rulings

We find the Taxpayer failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments. The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer 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

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(1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985);

Appeal of Town of Sunapee, 126 N.H. at 217-18.

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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 Frances C. Danielian, Taxpayer; and Chairman, Selectmen of Hampton.

Dated: December 17, 1992

Valerie B. Lanigan, Clerk

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