

Joan King

v.

Town of Hampton

Docket No.: 7375-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$148,300 (land, \$61,500; buildings, \$86,800) on a 4,583 square-foot lot with a two-story house (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was 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.

The Taxpayer argued the assessment was excessive because:

- (1) it was disproportional compared to other assessments in the neighborhood and certain sales;
- (2) the land assessment was disproportional because the lot is small yet larger lots were assessed proportionally less;
- (3) she bought the Property in 1983 for \$76,000 and later added a second floor, bringing the total investment to \$100,000;

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(4) the assessment increased from 1988 to 1989, resulting in her being assessed twice for the addition;

(5) the condominium market, the new assessments and the Pease closing adversely affected the Property's value;

(6) the Property was on the market in 1988-89, starting at \$200,000 and then reduced to \$165,000 with no offers, except a discussion with one person at \$140,000-\$150,00; and

(7) the Property was worth approximately \$125,000-\$130,000.

The Town argued the assessment was proper because:

(1) the assessment is an adjusted assessment arrived at after reviewing, with the Taxpayer, two earlier assessments;

(2) in reviewing the assessment with the Taxpayer, the Taxpayer thought the Property was worth approximately \$150,000, not her present opinion of \$125,000;

(3) it is supported by a sales analysis that was submitted to the board; and

(4) the house is in very good condition and sufficient depreciation was given on the apartment.

Board's Rulings

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The sales submitted by both parties demonstrated the assessment was equitable in 1989.

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The board will not relist those sales, but we want the parties to know we reviewed the sale properties and compared them to the Property.

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The Taxpayer argued her small lot was assessed proportionally higher than larger lots. This is not necessarily evidence of disproportionality. Differing square-foot assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-square-foot prices for smaller lots than for larger lots, and since the yardstick for determining equitable taxation is market value (see RSA 75:1), it is necessary for assessments on a per-square-foot basis to differ to reflect this market phenomenon.

The Taxpayer also argued the assessment increased from 1988-89. Increases from past assessments are not evidence that a taxpayer's property is disproportionately assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

The Taxpayer's other arguments do not require specific mention since they were refuted by the market data.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Joan King, Taxpayer; and Chairman, Selectmen of Hampton.

Dated: December 11, 1992

Valerie B. Lanaigan, Clerk

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