

Daniel J. Silva

v.

Town of Pittsfield

Docket No.: 7406-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessments of \$269,400 (land, \$79,100; buildings, \$190,300) (map 17 lot 6) on 10 acres with a colonial style home and \$271,400 (land, \$52,800; buildings, \$218,600) (map 5 lot 50) on a .76 acre lot with 3 apartments and 3 carwash bays (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.

The Taxpayer submitted two letters dated September 27, 1990 in which he outlined his reasons for appeal.

The Town argued the assessments were proper because:

Map 17 Lot 6

- (1) six comparables support the assessment;
- (2) the Taxpayer has tennis courts that the comparables did not;

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Map U5 Lot 50

- (3) twelve comparables support the assessment;
- (4) the Property was properly depreciated.

Board's Rulings

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

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry his 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 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

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I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Daniel J. Silva, Taxpayer; and Chairman, Selectmen of Pittsfield.

Dated: September 9, 1992

Melanie J. Ekstrom, Deputy Clerk

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