

Volpe and Argue Real Estate

v.

Town of Pittsfield

Docket Nos.: 7412-89 and 10751-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of:

Map U05 Lot 8 \$142,100 (land, \$41,800; buildings, \$100,300)

and 1990 assessments of:

Map U05 Lot 8 \$142,100 (land, \$41,800; buildings, \$100,300)

Map U04 Lot 6 \$116,500 (land, \$19,300; buildings, \$ 97,200)

Map U03 Lot 100 \$ 93,800 (land, \$19,900; buildings, \$ 73,900)

(the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessments were 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 assessments were excessive because:

Map U05 Lot 8

(1) Nolfo property sold in Aug. 1989 for \$116,000 and, while being a better building, is the most comparable to the Taxpayers' Property;

(2) the market value is estimated to have been \$110,00 to \$115,000.

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Map U04 Lot 6

(3) the building is a 5 unit apartment house with separate gas furnaces, crawl space, board floors and in below average condition;

(4) the market value is estimated to have been \$90,000 to \$100,000

Map U)# Lot 100

(5) the building is a 3 apartment house in average condition; and

(6) the market value is estimated to have been \$75,000 to \$85,000.

The Town argued the assessments were proper because:

(1) the Properties were reviewed, the assessments reduced and are now proper and consistent with other similar property;

(2) the sale of 75 Main St. for \$141,200 in January 1989 supports the assessment of lot 8;

(3) the sale of 24 Catamount St. property for \$125,00 in January 1987 supports the assessments of lots 6 and 100;

Board's Rulings

We find the Taxpayers failed to prove the Property's assessments were disproportional. 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);

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Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

We also find the Town supported the Property's assessment.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Frank C. Volpe and John Argue, Taxpayers; and Chairman, Selectmen of Pittsfield.

Dated: September 11, 1992

Melanie J. Ekstrom, Deputy Clerk

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