

Robert J. Wright and Jo Ellen Wright  
v.  
Town of Washington

Docket No. 7501-89 and 10239-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$166,170 (land, \$39,200, buildings, \$126,970) for both tax years (1989 - 1990), located on two lots (#226 and 229) valued as one (the Property). The frontage is on Ashuelot Drive. For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was 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 their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1)it was the most expensive "off shore" (non-waterfront lot); and
- (2)Capital Appraisal Associates submitted a report to support the Taxpayers' position.

The Town argued the assessment was proper because:

- (1)during review stage of 1989 revaluation discrepancies were found in three areas of town (Highland Lake, Lake Ashuelot Estates and Washington Lake Estates) and adjusted accordingly; and
- (2)no discrimination or inconsistency was found in this valuation.

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Based on the evidence, we find the assessment is proper because the Taxpayers:

(1) sales were not adjusted for time;

(2) compared undeveloped lots to Taxpayers' developed lots without adjustments;  
and

(3) Capital Appraisal Associate's value is based on the Taxpayers' opinion of the lot value and not on comparables properly adjusted for time, location, size, and developed vs. undeveloped.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert J. and Jo Ellen Wright, taxpayers; and Chairman, Selectmen of Washington.

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Melanie J. Ekstrom, Deputy Clerk

Date: March 6, 1992

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