

Sylvia Meier-Peterson

v.

Town of Goshen

Docket No.: 7509-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$48,950 (land, \$30,950; buildings, \$18,000) on a 1.4 acre lot with a one-story cape-style 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) the assessment and the taxes increased 300% after the revaluation;
- (2) the land floods every spring because it's in a flood zone;
- (3) the water is not drinkable;
- (4) there are no closets in the house; and
- (5) the insurance company appraised the house for \$15,000;

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The Town argued the assessment was proper because:

- (1) it included sufficient adjustments for appropriate problems;
- (2) the flooding problem has been mitigated by flood-control work on Blood Brook; and
- (3) it was based on the sales survey used during the revaluation.

Board's Rulings

We find the Taxpayer failed to prove the Property's assessment was disproportional.

The Taxpayer complained about the assessment increase. 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 complained about the high amount of taxes she must pay. The amount of property taxes paid by the Taxpayer was determined by two factors: 1) the Property's assessment; and 2) the municipality's budget. See gen., International Association of Assessing Officers, Property Assessment Valuation 4-6 (1977). The board's jurisdiction is limited to the first factor i.e., the board will decide if the Property was overassessed, resulting in the Taxpayer paying a disproportionate share of taxes. Appeal of Town of Sunapee, 126 N.H.

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at 217. The board, however, has no jurisdiction over the second factor, i.e., the municipality's budget. See Appeal of Gillin, 132 N.H. 311, 313 (1989) (board's jurisdiction limited to those stated in statute).

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The Taxpayer did not present any credible evidence of the Property's fair market value. To carry her 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.

The Taxpayer's insurance estimate only covered the house and not the land. Additionally, the house estimate was not a current estimate.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Sylvia Meier-Peterson, Taxpayer; Department of Revenue Administration; and Chairman, Selectmen of Goshen.

Dated: January 14, 1993

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Valerie B. Lanigan, Clerk