

Emil J. and Rose G. DeSpirito

v.

Town of Goshen

Docket No.: 7667-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$121,100 (land, \$95,100; buildings, \$26,000) on a 1-story cottage camp on Rand Pond Road (the Property). 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 this burden.

The Taxpayers argued the assessment was excessive because:

- (1) the topography warrants an additional adjustment;
- (2) a 1987 appraisal gives an estimated \$50,000 site value, and an estimated \$102,000 market value; and
- (3) in December 1987 the market began its decline, and this indicates that the Property's assessment is high.

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The Town argued the assessment was proper because:

- (1) the front-foot value is within range of comparable sales;
- (2) property values were still increasing in 1987 and the market leveled off in 1989, therefore time adjusting the appraisal would show the assessment is equitable;
- (3) the appraisal had no comparables within the Town; and
- (4) the appraiser lives at the lake.

Board's Rulings

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

The Taxpayers 1987 appraisal when time adjusted, using the figures agreed to by the parties, supported the assessment.

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 Gary J. Karp, Representative for the Taxpayers; Department of Revenue Administration; and Chairman, Selectmen of Goshen.

Dated: January 15, 1993

Valerie B. Lanigan, Clerk

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