

**Harry and Lucille Derderian**

**v.**

**Town of Merrimack**

**Docket No.: 7785-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$149,000 (land \$52,600; buildings \$96,400) on a .51-acre lot with a raised-ranch house (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 rear of the Property is wetland and collects drainage from other lots, which leads to the Souhegan River;
- (2) the Property is eroding and full of muck, resulting in trees falling over;
- (3) the basement is not finished except for the family room -- the closets and washrooms are not finished and have no ceilings; and
- (4) only 364 square feet is completely finished.

The Town argued the assessment was proper because:

- (1) the basement is properly addressed given the finish and grade of materials used in each of the functional areas;
- (2) the Town used 604 known sales from 1987, 1988 and 1989 and time adjusted the sales to January 1, 1989 and, using multiple-regression analysis, arrived at models to be used in assessing the properties in Town; and
- (2) the same methodology was used throughout the Town.

Based on the evidence, we find the correct assessment should be \$149,000 as assessed. This assessment is ordered because the Taxpayers, when asked their opinion of the fair-market value on April 1, 1989, replied, "I have no idea of what the Property would sell for in 1989." It is not sufficient to simply describe problem areas without tying them to market value in the tax year under appeal.

We find the Taxpayers failed to prove the Property's assessment was disproportional compared to other properties on April 1, 1989. We also find the Town supported the Property's assessment.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3. The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Harry and Lucille Derderian, Taxpayers; and Office of the Assessor of Merrimack.

Dated: February 11, 1993

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Valerie B. Lanigan, Clerk

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Harry Derderian and Lucille Derderian

v.

Town of Merrimack

Docket No.: 7785-89PT

**ORDER**

The Board received a request for reconsideration from the Taxpayers in the above captioned matter.

The burden of proof is on the appellant to prove that the 1989 assessment was disproportional or unequal compared to similar properties in the community. No market evidence was presented nor did the Taxpayers have even an opinion when asked what they thought the fair market value was of their property on April 1st in the tax year under appeal.

The motion for reconsideration and rehearing is therefore denied.

SO ORDERED

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

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Dated:

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Valerie B. Lanigan, Clerk

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