

**Donald H. and Geraldine Botsch**

**v.**

**Town of Merrimack**

**Docket No.: 7794-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$155,500 (land \$93,700; buildings \$61,800) on a .37-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) an appraisal estimated a value \$15,500 less than the Town's assessed value;
  - (2) the Property does not have a recreation room;
  - (3) the building has no wall insulation;
  - (4) the Property is in a flood zone, which the assessment failed to recognize;
- and

(5) the assessed value should be \$145,500.

The Town argued the assessment was proper because:

- (1) 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;
- (2) the same methodology was used throughout the Town;
- (3) the property abutting the subject Property sold in March, 1989 for \$155,400;
- (4) the recreation room was just a recreational area in the basement;
- (5) the Property was given a -10% depreciation for age; and
- (6) the Property's location in a flood zone was reflected in the market, therefore, further adjustments were not necessary.

#### **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' \$140,000 appraisal was not found to prove disproportional since the appraiser failed to use the March, 1989 sale of the abutting property for \$155,400. Based on information supplied by the Town, the abutting property was a very comparable property. Location is an important factor in value, and the abutting sale is strong evidence of the Property's value. The other arguments raised by the Taxpayers did not prove disproportional, but the board would comment that it too is frustrated by the Town's methodology under which taxpayers are unable to determine what values have been assigned for different property attributes.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Donald H. and Geraldine Botsch, Taxpayers; and Office of the Assessor of Merrimack.

Dated: February 22, 1993

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Valerie B. Lanigan, Clerk

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