

**James F. and Mary E. McCarthy**

**v.**

**Town of Merrimack**

**Docket No.: 7817-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$166,800 (land, \$57,500; buildings, \$109,300) on a .49-acre lot with a gambrel-style house (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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 assessment increased \$107,400 in one year;
- (2) similar homes were assessed lower than the subject;

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(3) the Town's comparables all had larger buildings and lot sizes, yet lower assessed values; and

(3) the assessment should be \$150,000.

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; and

(2) the same methodology was used throughout the Town.

**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.

While the Taxpayers submitted information concerning seven other properties, they did not submit the properties' assessment-record cards as required by the board in the hearing notice. The board was unable to review the Taxpayers' comparables because the board did not have the assessment-record cards.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to James F. McCarthy and Mary E. (McCarthy) Anderson, Taxpayers; and Office of the Assessor of Merrimack.

Dated: February 22, 1993

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Valerie B. Lanigan, Clerk

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