

George W. and Rebecca L. Waggoner

v.

Town of Merrimack

Docket Nos.: 7843-89 and 9798-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$147,600 (land \$47,500; buildings \$100,100) on a .5-acre lot with a gambrel house (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessments were 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 assessments were excessive because:

- (1) the Property was purchased in November, 1989 for \$141,000;
- (2) if the sale is an arm's length transaction, the sale price is the evidence of the value;
- (3) the Town's comparables have incorrect addition; and
- (4) the assessment should be \$141,000.

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The Town argued the assessments were proper because:

- (1) other outbuildings are included in the assessments, and therefore the comparables are added correctly;
- (2) the November, 1989 sale price is within range of the comparables used to determine the ratio;
- (3) 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
- (4) the same methodology was used throughout the Town.

The board finds the value for tax year 1989 and 1990 was \$147,600, as assessed. As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one exact, precise or perfect assessment; rather, there is an acceptable range of values which, when adjusted to the Municipality's general level of assessment, represents a reasonable measure of one's tax burden. See Wise Shoe Co. v. Town of Exeter, 119 N.H. 700, 702 (1979). The board rules the selling price of \$141,000 (November, 1989) is within a reasonable range of the assessment \$147,600 (April 1, 1989). The board also takes judicial notice that the market fell at an estimated rate of 1% per month in 1989.

We find the Taxpayers failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to George W. and Rebecca L. Waggoner, Taxpayers; and Office of the Assessor of Merrimack.

Dated: February 22, 1993

Valerie B. Lanigan, Clerk

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