

Steven S. and Denise O. Parzych

v.

Town of Merrimack

Docket No.: 7863-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$189,300 (land \$60,500; buildings \$128,800) on a 1.1-acre lot with a cape (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 lot is assessed at \$5,000 more than the neighboring properties;
- (2) the jacuzzi is portable hot tub and not a fixture;

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(3) the pool is not an inground, concrete pool but rather a vinyl-liner pool, and adds no value to the Property;

(4) the house is appraised at \$9,400 to \$17,000 more than comparable properties; and

(5) the house has three bedrooms not a four bedrooms.

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 jacuzzi was treated like any other plumbing fixture, and assessed at a \$900 base price; and

(4) the assessment card was not based on bedrooms specifically, just rooms.

#### **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 raised several concerns with the assessment, the Taxpayers did not present sufficient data to support the arguments. Specifically, the Taxpayers' claim that the Property's assessment was higher than similar lots in the neighborhood was inconclusive since the Taxpayers did not submit data on the other properties from which the board could reach any conclusions. Concerning the pool and the jacuzzi, the Taxpayers did not submit sufficient information to show an error had been made in the Town's listing of the Property's features. More importantly, even if the jacuzzi and

pool should not have been assessed, the Taxpayers did not present any evidence

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to show that assessing these features had the affect of disproportional assessment. Finally, the assessment-record card indicates that this is a three-bedroom house as stated by the Taxpayers.

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 Steven S. and Denise O. Parzych, Taxpayers; and Office of the Assessor of Merrimack.

Dated: February 22, 1993

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Valerie B. Lanigan, Clerk

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