

**Jerrienne Ashley and Mary E. Hennessey**

**v.**

**City of Concord**

**Docket No.: 10320-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1990 assessment of \$113,000 (land \$31,200; buildings \$81,800) on a 3,900, square-foot lot with a house (the Property). The Taxpayers also own, but did not appeal, a condominium assessed at \$54,200. 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 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to meet their burden.

The Taxpayers argued the assessment was excessive because:

- (1) an appraisal by TMB Appraisal Assoc. as of December 1991 estimated the market value at \$98,000;
- (2) a second appraisal by Capron Appraisal Services as of May 19, 1993 estimated the market value at \$98,000; and

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(3) the three comparables used by the City in their appraisal had their land component assessed at a lower price per square foot than the Taxpayers land; if these lower prices were applied to the Taxpayers' Property, the assessed value would be closer to the appraisal estimates of \$98,000;

The City argued the assessment was proper because:

(1) an appraisal submitted by the City estimated the market value as of April 1990 at \$116,000 supporting the assessment of \$113,000;

(2) the Taxpayers' appraisals are for years subsequent to the 1990 tax year when the level of assessment in the City exceeded market value; the equalized ratios (which generally represent the general level of assessment in the City for those years) of 120% for 1992 and 125% (estimated) for 1993 if applied to the Taxpayers' appraisals support the assessed value ( $\$98,000 \times 120\% = \$117,600$  and  $\$98,000 \times 125\% = \$122,500$ );

#### Board's Rulings

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the City supported the Property's assessment.

The Taxpayers questioned the differing per square foot price applied to the lot versus other lots of larger size. Differing square-foot assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-square-foot prices for smaller lots than for larger lots, and since the yardstick for determining equitable taxation is market value (see RSA 75:1), it is necessary for assessments on a per-square-foot basis to differ to

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reflect this market phenomenon.

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All the market data submitted, when adjusted by the equalization ratios as testified to by the City, support the assessment.

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 Jerrienne Ashley and Mary E. Hennessey, Taxpayers; and Chairman, Board of Assessors, City of Concord.

Dated: December 28, 1993

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Valerie B. Lanigan, Clerk