

Floyd J. Carson

v.

Town of Pittsfield

Docket No.: 10391-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$244,200 (land \$224,000; extra features \$20,000) on Lot 6, a 51-acre lot improved with a quonset hut and shed (the Property). The Taxpayer also owns, but did not appeal, four other lots in the Town with a combined \$177,100 assessment. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

- (1) two thirds of the land is in the flood plain and one third of the land is under water over six months of the year;
- (2) only 13 acres of the lot is high and dry buildable land;

- (3) the mass appraisal firm only adjusted the non-site land by 10 percent for wetness even after a survey identifying the wet areas was produced;
- (4) the Taxpayer received an offer in late 1990 or early 1991 for \$200,000 but refused the offer because the buyer/seller could not agree on the terms of the sale;
- (5) the Property is on the market for \$150,000 at this time; and
- (6) there is only one point of access on Route 28.

The Town argued the assessment was proper because several comparables in the area (belonging to Silverman, Mousseau, Page, Federspiel, McGreevy & Aranorian, Air Compressor Technology, Inc.) support the commercial-industrial base land values used during the reassessment.

Boards Rulings

The board finds that although not buildable, flood plain land can be credited toward density requirements for developing the 13 acre buildable area on the frontage of Route 28 in Pittsfield.

The 51.84 acre lot has good access from both Routes 107 and 28, excellent visibility, and a highly desirable development potential along the Route 28 frontage.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment.

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 Floyd J. Carson, Taxpayer; and the Chairman, Selectmen of Pittsfield.

Dated: September 24, 1993

Valerie B. Lanigan, Clerk

0009/0004