

**Basil H. and Helen F. Correll**

**v.**

**Town of Pittsfield**

**Docket No.: 10523-90**

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$139,900 (land \$64,200; buildings \$75,700) on Lot 11, a 9.5-acre lot with a house (the Property). 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 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden.

The Taxpayers argued the assessment was excessive because:

- (1) the property was re-zoned industrial which increased the assessment;
- (2) there is a deep ditch along the road frontage, and the house site is accessed only by a 22 foot driveway across the ditch; and
- (3) the front of the lot is quite narrow (150 feet of frontage) limiting any building addition due to zoning set-back requirements.

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The Town argued the assessment was proper because:

- (1) the Taxpayers have received an abatement reflecting a correction by the assessment firm of measurement errors;
  - (2) several industrially zoned comparable sales support the base land values;
- and
- (3) several residentially zoned comparable sales generally support the total assessed value.

**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.

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

The board would note, that based on the evidence, the Taxpayers' may be eligible, if proper and timely applications are made for subsequent tax years, for RSA 75:10 assessment (residences in industrial or commercial zones) or RSA 79-A current use assessment. However, no such applications were made by the

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Taxpayers in 1990, and thus, this board has no jurisdiction to rule on those possibilities for the 1990 tax year.

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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 Basil H. and Helen F. Correll, Taxpayers; and Chairman, Selectmen of Pittsfield.

Dated: September 2, 193

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Valerie B. Lanigan, Clerk