

Jacques Bagdasarian and Kristina Bagdasarian

v.

Town of Deerfield

Docket No. 10675-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$244,300 (land, \$53,500; buildings, \$190,800) on an antique-style house with a barn on a 5.14-acre lot (the Property). The Taxpayers and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. 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 this burden.

The Taxpayers argued the assessment was excessive because:

- 1) the building is 190 years old, and only 60% - 65% restored;
- 2) the garage is unfinished;
- 3) 3.6 acres out of 5.1 are not useable;

- 4) due to the proximity of the neighbor's house, the Property's value has decreased;
- 5) the Property has been on the market for two years and with taxes rising by 43% selling the Property impossible;
- 6) similar properties were assessed lower; and
- 7) under current market conditions and given comparative criteria, the assessment was too high.

The Town argued the assessment was proper because:

- 1) four comparable properties from the same proximity indicated the assessment is equitable; and
- 2) it was fair and equitable.

The board's inspector reviewed the assessment-record card, reviewed the parties' briefs and filed a report with the board (copy enclosed). In this case, the inspector only reviewed the file; he did not perform an on-site inspection. This report concluded the proper assessment should be \$212,950 (land, \$51,050; buildings, \$161,900). Note: The inspector's Report is not an appraisal. The board reviews the report and treats the report as it would other evidence, giving it the weight it deserves. Thus, the board may accept or reject the inspector's recommendation.

Board Rulings

The board finds the Taxpayers failed to carry their burden, and therefore, the appeal is denied. The Taxpayers' arguments did not prove the assessment exceeded market value. Additionally, the evidence submitted by the Taxpayers was insufficient to allow the board to draw conclusions concerning errors in the assessment. Specifically, the Taxpayers did not submit a map or

sketch of the

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Property from which the board could determine whether the land was properly adjusted given the asserted problems with usable land and the proximity of the abutter. Additionally, the Taxpayers claimed the assessment was disproportional compared to other similar properties, but they did not submit the property-record card for those comparables, nor did they present any data from which the board could compare the Property with the comparables.

The Taxpayers did not present any credible evidence of the Property's fair market value. The Taxpayers stated the Property has been on the market for two years, but they did not even disclose the listing price. To carry their 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 above demonstrates the Taxpayers did not carry their burden and show disproportionality.

The board did not accept the board inspector's report because it was not supported by the Taxpayers' evidence.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3. The motion must state with specificity the reasons supporting the request, but

generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Jacques & Kristina Bagdasarian, Taxpayers; and the Chairman, Selectmen of Deerfield.

Melanie J. Ekstrom, Deputy Clerk

Date: June 16, 1993