

Warren G. and Maureen Crawford

v.

Town of Seabrook

Docket No.: 10832-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$212,700 (land \$120,000; building \$92,700) on Map 21, Lot 10, a .115-acre lot with a house (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 granted to the Town's adjusted assessment.

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).

The Taxpayers argued the assessment was excessive because the market value has decreased, yet the land assessment has increased 72% in one year's time.

The Town adjusted the building value to \$84,700, resulting in a revised \$204,700 assessment. The Town argued the adjusted assessment was

proper because:

- 1) the assessment was based on the Town's methodology which applied the greatest value to shorefront properties and reduced values to properties further from the shorefront; and
- 2) the Property was assessed equitably with other properties in the Town.

The board's inspector reviewed the assessment-record card and filed a report with the board. This report concluded that the adjusted \$204,700 assessment was proper and no further adjustments were warranted.

Board's Rulings

Based on the evidence, the board finds the Taxpayers failed to prove disproportionality, but the board agrees with the Town's adjusted building value.

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982).

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.

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167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

If taxes have been paid, the amount paid on the values in excess of \$204,700 (land \$120,000, buildings \$84,700) shall be refunded with interest at six percent per annum from date paid to refund date. RSA 75:17a.

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

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Warren G. and Maureen Crawford, Taxpayers; and Chairman, Selectmen of Seabrook.

Dated: April 22, 1993

Melanie J. Ekstrom, Deputy Clerk