

Arnet R. and Anne H. Taylor

v.

Town of Greenland

Docket No.: 8126-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$366,600 (land \$133,900, buildings, \$232,700) consisting of approximately 1.47 acres with a single-family dwelling overlooking the Great Bay (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 their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the Property was purchased in September 1989, for \$325,000;
- 2) the Property was over-assessed by \$41,600; and
- 3) other more expensive properties are taxed less.

The Town argued the assessment was proper because:

- 1) based on analysis of comparable properties and sales ratio, it is their opinion that the Taxpayers have been assessed fair and equitably.

We find the Taxpayers failed to prove their assessment was

disproportional. The Taxpayers failed to supply any information of comparable sales and assessments whereas the Town has supplied both sales and assessments of similar properties to support their conclusion as well as supporting the assessment methodology used in the Town. The board reviewed the Town's comparables with the Property and find the Property's assessment is in line with the comparables. Finally, while the Taxpayers' purchase price is some evidence of the Property's value, it is not conclusive evidence.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: August 20, 1991

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Arnet R. and Anne H. Taylor, Taxpayers and Scott W. Bartlett, representing the Town of Greenland.

Date: August 20, 1991

Melanie J. Ekstrom, Deputy Clerk