

J. Robert MacDonald and Viola L. MacDonald

v.

Town of Woodstock

Docket No. 8134-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$48,000 (land, \$6,000; building, \$42,000) consisting of a condominium unit in Deer Park Meadows, Unit 101 (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(3); 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 the tax bill was \$400.00 higher than the previous year. The Taxpayers did not submit any comparable sales or assessment information or any opinion of value on the Property.

The Town argued the assessment was proper because the unit was unfinished in April, 1989, but picked up as finished in April, 1990. The Property's assessment is fair and equitable when compared to similar units in the development as well as throughout the Town.

The board finds the Taxpayers did not present any credible evidence of the Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value will then be 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 finds the Taxpayers failed to prove their assessment was disproportionate in comparison to other assessments and have failed to provide and substantiate the market value of their property.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to J. Robert and Viola L. MacDonald, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Woodstock.

March 27, 1992

Melanie J. Ekstrom, Deputy Clerk

