

Patricia W. MacLeod

v.

Town of Tuftonboro

Docket No.: 8210-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$127,950 (land, \$17,650; buildings, \$110,300) (the Property). The Taxpayer 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 Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry her burden and prove any disproportionality.

The Taxpayer submitted a 1989 market analysis done by a realtor and a 1990 listing agreement, arguing the Property's value was \$235,000 not \$246,060 (the equalized value).

The Town argued the assessment was proper because:

- 1) even the Taxpayer's asking price was within 5% of the assessment; and
- 2) comparable sales and assessments supported the Property's assessment.

The board finds:

- 1) the Taxpayer's evidence is insufficient to show disproportionality; and
- 2) the assessment is within an acceptable range.

As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the foregoing decision have been mailed this date, postage prepaid, to Patricia W. MacLeod, Taxpayer and Chairman, Selectmen of Tuftonboro.

Dated: October 31, 1991

Melanie J. Ekstrom, Deputy Clerk