

Donald T. York, Jr.

v.

Town of Sandown

Docket No: 8357-90

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$68,200 (land) consisting of 1.54 acres (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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

1) an appraisal prepared by Shurtleff Appraisals Associates estimated the market value of the Property based on comparable sales as of November 21, 1989, at \$60,000.

- 2) the Property has an obstructed view of Showell Pond; and
- 3) the assessed value is far in excess of the market value and disproportionate to similar properties in the area.

The Town argued the assessment was proper because:

- 1) an abatement was made decreasing Taxpayer's assessment from \$75,900 to the present assessment;
- 2) Taxpayer's comparables are not adequate (i.e., lack of pond view;) and
- 3) the Town is assessed at 1.05% of fair market value, and it is their opinion that all property throughout the town is properly valued.

The board finds:

- 1) Taxpayer's appraisal was done for a lending institution;
- 2) it is the board's experience that bank appraisals, especially of land only, tend to be conservative;
- 3) the comparables submitted were not probative evidence of the Property's market value or of the property's overassessment;
- 4) the assessment was arrived at using the same methodology used in assessing other properties throughout the town. This testimony is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187-90 (1982);
- 5) the Town's 1990 equalization ratio was 1.05, which when applied to the assessment of \$68,200 indicates a market value of \$64,952;
- 6) 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; and 7) the assessment of 68,200 is proper.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Paul B. Franklin, Member

---

Michele E. LeBrun, Member

I certify that copies of the foregoing decision has been mailed this date, postage prepaid, to Donald T. York, Jr., Taxpayer; and Chairman, Selectmen of Sandown.

Dated: October 31, 1991

---

Melanie J. Ekstrom, Deputy Clerk