

Robert David LaFond

v.

Town of Exeter

Docket No. 8392-90

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$134,100 (land, \$34,200; building, \$99,900) on Front Street consisting of a two-family dwelling on .12 acre (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) of the continuing decline in property value;

- 2) the Property was purchased for \$112,500 in 1987; and
- 3) the Property should be taxed on the purchase price.

The Town argued the assessment was proper because:

- 1) the Taxpayer has failed to prove that disproportionality exists;
- 2) the Town had a revaluation in 1988 to insure that property values were assessed proportionally;
- 3) the Taxpayer's assumption that the purchase price should set the assessed value is improper; and
- 4) comparable sales and assessments submitted are similar to the Taxpayer's Property, and show the assessment is within a good range of the market.

The board finds:

- 1) the Town supported the assessment methodology used in the Town;
- 2) the Town also supported its assessment by comparables sales and assessments within the Town showing the assessment on the Taxpayer's property fell at the lower end of the range;
- 3) the board further finds the Taxpayer failed to submit any comparable sales or assessments; and
- 4) while the Taxpayer's purchase price is some evidence of the Property's value, it is not conclusive evidence, especially when the sale was three years before the 1990 tax year.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq.

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Robert David LaFond, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Exeter.

August 23, 1992

Melanie J. Ekstrom, Deputy Clerk

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