

Estate of Rudolph F. Scagliotti (Harry Scagliotti, Adm.)

v.

Town of Epping

Docket No. 8408-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$105,400, which the Town reduced to \$89,800 on a single-family house on a double lot (the Property). 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(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayer failed to carry its burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

1) the building on the Property was in very poor shape (see inspector's report); and

2) a June, 1991 purchase and sales agreement on the Property was for \$71,840.

The Town argued the assessment was proper because:

1) the Town had inspected the Property and adjusted the building's value from \$44,200 to \$28,600; and

2) the Property is a double lot.

We find the Taxpayer failed to prove the assessment was disproportional.

The Taxpayer did not submit any evidence of the Property's 1990 fair market value. The 1991 purchase and sales agreement is some evidence of the Property's

value, but not conclusive, especially since it was over a year later April 1, 1990 and was an estate sale. To carry its burden, the Taxpayer 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.

If the Town has not issued a refund check on the \$89,800 assessment, it shall do so with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Paul V. Brown, Jr., Esq., counsel for Estate of Rudolph F. Scagliotti (Harry Scagliotti, Adm.), taxpayer; and the Chairman, Selectmen of Epping.

Melanie J. Ekstrom, Deputy Clerk

Date:

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