

Barbara Neylan and Michael Neylan

v.

Town of Roxbury

Docket No. 8418-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$176,850 (land, \$65,450; buildings, \$111,400) on Map 3, Lot 120, consisting of a single-family dwelling on 7.0 acres, and \$51,400 (land only) on Map 3, Lot 135, consisting of 16.5 acres of land on Davis Road (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(e); 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 that the Property is overassessed because:

1) the rear of Lot 3/120 has frontage on an old logging road, not a Class six road;

2) the physical characteristics of the lots warrant consideration in setting the values;

3) the frontage for Lot 3/120 on Davis Road is gravel, not paved;

4) Lot 3/135 has significant topographical limitations which make subdivision difficult if not impossible.

The Town argued the assessment was proper because:

1) Map 3/120, on a class six road, was reduced from "good" to "fair" to address being an old logging road only, at State review;

2) road to property changes from paved to gravel. No value difference made by Town (plus or minus);

3) land value reached by triangulation and topographical adjustments;

4) contiguous frontage calculated for Lots 120 and 135, giving advantage to the Taxpayers over separate valuation; and

5) similar properties on Middletown Road and Davis Road were assessed equitably.

The Board of Tax and Land Appeals notes, of the ten comparable-sale properties submitted by the Taxpayers from the Monadnock Region, none were from the Town of Roxbury. Furthermore, the Taxpayers made no attempt to adjust for difference in size, frontage, topography, improved or unimproved, public sewer and water, etc. We are asked to compare "apples and oranges." The Town at least submitted assessment cards for properties on Davis Road and Middletown Road to show consistency and methodology in the general area of the subject lots.

We find the Taxpayers failed to prove their assessment was
disproportional. We also find the Town supported the Property's assessment.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg III, Chairman

Michele E. LeBrun

I certify that copies of the within decision have been mailed this
date, postage prepaid, to Barbara and Michael Neylan, the Taxpayers, and to
the Chairman, Board of Selectmen, Town of Roxbury.

March 23, 1992

Melanie J. Ekstrom, Deputy Clerk