

John and Barbara Colangeli

v.

Town of Lincoln

Docket No.: 8439-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$126,000 on a condominium unit at Riverfront Condominium Complex, Map 35, Lot 40 (the "Property"). The property consists of 1200 square feet of living area. 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 the assessment was excessive because:

- (1) taxes have doubled in the last four years, and they cannot afford them;
- (2) the condominium does not require town services or use the school system;

and

(3) they purchased the unit in 1986 for \$104,000.

The Town argued the assessment was proper because:

(1) Taxpayers failed to prove that they were disproportionate in comparison to other assessments;

(2) all of the Riverfront Condominiums are assessed in the same manner as is the rest of the Town;

(3) sales that have occurred within the complex were submitted in substantiation of the values used;

(4) sales in Lincoln in 1986 and 1987 indicated a monthly appreciation rate of 2 percent;

(5) the assessment to sale ratios for 1988 and 1989 were 95 percent and increased in 1990 to 110 percent indicating an approximate 15 percent decrease in all types of property in Lincoln; and

(6) the fact that they do not use town services or the school system is not a cause for abatement.

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

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 been mailed, this date, postage prepaid, to John and Barbara Colangeli, Taxpayers; Mary Ellen Pinkham, C.N.H.A., representing the Town of Lincoln.

Date: August 9, 1991

Melanie J. Ekstrom, Deputy Clerk