

Joseph A. Garneau
v.
City of Franklin

Docket No. 8476-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1990 assessment of \$184,700 (land, \$122,700, buildings, \$62,000) on a .25-acre lot with a commercial building (the Property). The Taxpayer and the City 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(e); 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) the land was overassessed in comparison to other land assessments; and
- 2) a July, 1989 appraisal set a value of \$160,000.

The Taxpayer's written submittals were carefully reviewed by the board.

The City argued the assessment was proper because:

1) the Property is located in a visible and desirable commercial neighborhood;

2) all Properties in this neighborhood have been priced consistently with adjustments made as appropriate;

3) some of the Taxpayer's comparables are in different neighborhoods and are used as residential, not commercial properties;

4) one of the Taxpayer's comparables has a much higher assessment than reported by the Taxpayer; and

5) the Taxpayer's methodology of comparing assessments was flawed.

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

The documents submitted by the Taxpayer could not carry the Taxpayer's burden because the comparables were not all commercial properties and were not in the same neighborhood. Moreover, while the City allocates a land and building value, the board looks at the Property's value as a whole. No evidence was submitted showing the Property's value as a whole was excessive.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Mr. Stuart D. Trachy, representative for Joseph A. Garneau, taxpayer; and the Chairman, Board of Assessors of Franklin.

Melanie J. Ekstrom, Deputy Clerk

Date: November 7, 1991

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