

James H. Kelley

v.

Town of Sandown

Docket No.: 8484-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the Town's 1990 assessment of \$14,500 (land only) on .95-acre lot that is contiguous with Taxpayer's 16.5-acres in Danville (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 Taxpayers 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) the assessment was increased from \$5,800 (in the first bill) to \$14,500 (in the second bill);

- 2) the Property is too small and has insufficient road frontage to be a buildable lot in the Town; and
- 3) the assessment was based on 1988 sales and the market has dropped since then.

The Town argued the assessment was proper because:

- 1) the assessment was revised because the Property was originally assessed as a swamp when it was not a swamp; and
- 2) it fairly represents the Property's value.

We find the Taxpayer failed to prove his assessment was disproportional. After reviewing the Property's assessment card, we find the Town made sufficient adjustments to account for the Taxpayer's concerns, without those adjustments, i.e., if the Property were treated as a full-size buildable lot, its value would be at least \$30,000. Here the lot was assessed at \$14,500, which demonstrates it was not assessed as a complying buildable lot. Moreover, the Taxpayer did not present any evidence to support his contention that \$14,500 was excessive or disproportional in relation to other properties in the Town.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to James H. Kelley, Taxpayer and Chairman, Selectmen of Sandown.

Dated: October 29, 1991

Melanie J. Ekstrom, Deputy Clerk