

Kathleen M. Dolan
v.
Town of Warren

Docket No.: 8510-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$33,600 (land only) on approximately 5.02 acres along the Baker River (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 Taxpayer 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 her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the Property was purchased in 1989 for \$34,000, and since that time the taxes have increased to over 100 percent for no just cause;
- 2) the Property is undeveloped;

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3) in the spring and fall the land changes considerably due to water washing away the land;

4) the Town assessed the Property as waterfront when, in actuality, the water is a brook; and

5) in the state of recession we are in, there is no justification to raise taxes so high.

The Town argued the assessment was proper because:

1) comparables submitted shown similarity in location and land form;

2) a greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property; and

3) The Taxpayer complained about the high amount of taxes she must pay. The amount of property taxes paid by the Taxpayer was determined by two factors:

1) the Property's assessment; and 2) the municipality's budget. See gen., International Association of Assessing Officers, Property Assessment Valuation 4-6 (1977). The board's jurisdiction is limited to the first factor i.e., the board will decide if the Property was overassessed, resulting in the Taxpayer paying a disproportionate share of taxes. Appeal of Town of Sunapee, 120 N.H. at 217. The board, however, has no jurisdiction over the second factor, i.e.,

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the municipality's budget. See Appeal of Gillin, 132 N.H. 311, 313 (1989)
(board's jurisdiction limited to those stated in statute).

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The board finds the Taxpayer failed to prove her assessment was disproportional. We find the Town supported the Property's assessment with comparable properties and sales analysis.

Therefore, the assessment of \$33,600 is proper.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Kathleen M. Dolan, Taxpayer; and Chairman, Selectmen of Warren.

Melanie J. Ekstrom, Deputy Clerk

Date:

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