

Edward Cote and Maryrose Cote

v.

Town of Warren

Docket No.: 8512-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$27,200 (land only) on Route 118 along Baker River Estates consisting of 2.17 acres (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(3); 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 are too high on the Property;
- 2) no Town water or sewer; and

3) the river causes land erosion.

The Town argued the assessment was proper because of comparable sales and assessments with similar locations and land.

The board finds the Taxpayers did not offer any evidence showing the assessment was unfair, unequitable or disproportionate whereas the Town has supplied both sales and assessments of similar properties to support their conclusion as well as supporting the assessment methodology used in the Town.

Taxpayers' argument that there is no town water or sewer on the Property is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment. After a review of Taxpayers' property assessment card, the board notes the Town did not assess Taxpayers for water and sewer.

Therefore, the board rules the assessment of \$27,200 reasonably reflects the Taxpayers proper share of the common tax burden.

SO ORDERED.

BOARD OF TAX AND LAND

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify copies of the foregoing decision have been mailed this date, postage prepaid, to Edward and Maryrose Cote, Taxpayers; and Chairman, Selectmen of Warren.

Dated: March 10, 1992

Melanie J. Ekstrom, Deputy Clerk