

Robert Murphy and Julie Murphy

v.

Town of Wilmot

Docket No. 8577-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$54,000 on a .4 acre lot (Tax Map 13, Lot 72) (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(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 given its size it does not have the value of larger lots and given the current market it has been overassessed. The Taxpayers submitted a letter with sales of larger lots, but the letter did not indicate any estimated value for the Property.

The Town argued the assessment was supported by the Town's revaluation method, including sales of other raw land and sales of land and buildings where the building value was abstracted.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayers' appeal fails because it offered no evidence of the Property's value. Moreover, the Taxpayers make the Town's case when they referred to a property with .3 acres

that sold in 1986 for \$31,000 and was then developed and sold for \$262,500 in 1989. This shows these small, buildable lots have value, otherwise one would not build a nice home on it.

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 Robert Murphy and Julie Murphy, taxpayers; and Chairman, Selectmen of Wilmot.

Melanie Ekstrom, Deputy Clerk

Date:

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