

Albert J. Croteau

v.

Town of Northwood

Docket No.: 8587-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$120,200 (land, \$93,900; building, \$26,300) on the south shore of Northwood Lake (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(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:

1) in the last four years, the taxes have more than doubled;

- 2) do not get or expect many services; and
- 3) a limited amount of time is spent at the cottage.

The Town argued:

- 1) in answer to the Taxpayer's appeal, a review of the Property was made on January 10, 1991;
- 2) the assessed value of \$120,200 appears fair and equitable and in line with other properties in the immediate area;
- 3) the Taxpayer's concerns are directed toward the tax bill and the ability to pay; and
- 4) in order to maintain the present equitable taxation in the area of the appellant, it is suggested that the request for abatement be denied.

The Taxpayer complained about the high amount of taxes he 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 over assessed, 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., the municipality's budget. See Appeal of Gillin, 132 N.H. 311, 313 (1989) (board's jurisdiction limited to those stated in statute). The board does not consider the municipality's tax rate in reaching a decision on the Taxpayer's ultimate tax amount.

We find the Taxpayer failed to prove his assessment was

Albert J. Croteau v. Northwood
Docket No.: 8587-90
Page 3

disproportional. We also find the Town supported the Property's assessment. The board notes that the Town revised its original assessment and made a ten percent adjustment to the building for physical depreciation.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I hereby certify that copies of the foregoing decision have been mailed this date, postage prepaid, to Albert J. Croteau, Taxpayer; and Chairman, Selectmen of Northwood.

Dated: November 7, 1991

Melanie J. Ekstrom, Deputy Clerk