

William A. Hickmott

v.

Town of Newfields

Docket No.: 8604-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$151,950, (land, \$69,900, buildings, \$82,050) on Map 210, Lot 25, consisting of approximately 3.25 acres with dwelling (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 the assessment was excessive based upon two appraisals of \$125,000 and \$129,000, indicating the market value was \$127,000.

The Town argued the assessment was proper based upon the submitted comparable properties within 1.5 miles of the subject Property similar in design, quality of workmanship and materials used.

We find the Taxpayer failed to prove his assessment was disproportional.

The board finds that the Taxpayer's appraisals are not conclusive evidence of market value because:

- (1) the adjustment made by the appraiser for the Taxpayer's additional detached garage was minimal, and inadequate;
- (2) the appraiser overstated the Taxpayer's gross living area square footage and thereby understated his adjustment to the comparables;
- (3) the Town stated that while there were no exact comparable sales, the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date: August 15, 1991

I certify that copies of the within Decision have been mailed this date, postage prepaid, to William A. Hickmott, Taxpayer and Selectmen, Town of Newfields.

Date: August 15, 1991

Melanie J. Ekstrom, Deputy Clerk