

Richard M. and Marianne Naccara

v.

Town of Sandown

Docket No.: 8607-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$150,300 (land, \$59,800; buildings, \$90,500) on 1.5 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 on the land have doubled in three years;
- 2) property values have decreased dramatically to those of pre-1985 amounts;

3) the Property was appraised as of April 1989, at \$135,000; and

4) the land assessment should be reduced to the 1985 land assessment of \$28,000;

The Town argued the assessment was proper because:

1) Taxpayers ignored the value added by the existing house; and

2) the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town, and the Property's assessment is consistent with similar properties in the Town as supported by the comparables submitted to the board.

The board finds:

1) While Taxpayers argued the land was overassessed, they failed to show the assessment of the Property, as a whole, was excessive. In making a decision, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. Taxpayers argued the land assessment was excessive, but they failed to supply any comparable sales or assessments showing the Property's assessment as a whole (i.e. land and building), was unfair and disproportionate.

2) We note Taxpayers' appraisal was done for a lending institution, and two of the comparables were from another town. Therefore, the appraisal was not persuasive evidence of the Property's market value or of the Property's overassessment.

3) Based on the Department of Revenue Administration's equalization ratio (1.05% for the Town), the Property's assessment was at approximately 1.05% full value, resulting in the Property having an equalized value of \$143,142, which is within 6% of the Taxpayer's appraisal.

4) The 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. 187-90 (1982);

5) The assessment of \$150,300 is proper.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Dated: September 10, 1991

I certify that copies of the within decision have been mailed this date, postage prepaid, to Mr. and Mrs. Richard Naccara, Taxpayers and Selectmen of Sandown.

Dated: September 10, 1991

Melanie J. Ekstrom, Deputy Clerk