

**John J. Fanelli**

**v.**

**Town of Greenville**

**Docket No.: 8690-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$344,300 (land \$135,900; buildings \$208,400) on an industrial building on 18.30 acres (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 granted.

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 carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because:

1) the land was purchased in 1988 for \$50,000;

- 2) the 1988-89 building cost approximately \$80,000;
- 3) the building is a commercial warehouse, therefore should not be assessed as an industrial building;
- 4) the building has no water, sewer, heat or ceilings;
- 5) the property is 21% higher than other industrial properties; and
- 6) the assessment should be \$130,000.

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The Town was defaulted for failure to act in accordance with the board's expedited process.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$298,000 (land \$135,900; buildings \$162,100). The board's inspector reviewed the file and the property tax card, and filed a report with the board. This report concluded the proper assessment should be \$298,000. The inspector recalculated the building's cost using the Marshall Valuation Service 1990, as a low-cost, steel warehouse.

If taxes have been paid, the amount paid on the value in excess of \$298,000 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3.

The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to John J. Fanelli, Taxpayer, and Chairman, Selectmen of Greenville.

Dated: October 21, 1992

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Melanie J. Ekstrom, Deputy Clerk