

John Gray and Valerie Gray

v.

Town of Bethlehem

Docket No.: 8715-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$120,500 on a two-bedroom condominium (the Property). 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) the market has fallen significantly since 1988;
- 2) similar units are selling for less than the Property's assessment;
- 3) taxes increased 25% from 1989-90;
- 4) the adjacent property hurts the value; and
- 5) some amenities are not completed.

The Town argued the assessment was proper because:

- 1) all real estate values have dropped;
- 2) the tax rate, not assessment, increased by 25% in 1989-90; and
- 3) the Taxpayer's "comparables" at Maplewood are not comparable to the Property.

We find the Taxpayers failed to prove their assessment was disproportional. The Taxpayers did not present any credible evidence of the Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

The Taxpayers complained about the high amount of taxes they must pay. The amount of property taxes paid by the Taxpayers 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.e., the board will decide if the Property was overassessed, resulting in the Taxpayers 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 Property's equalized value of \$109,545, ($\$120,500/1.10$ equalization ratio) reflects the market down turn and is below the 1990 asking price for similar units (\$128,500 - \$130,500).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John & Valerie Gray, taxpayers; and Chairman, Selectmen of Bethlehem.

Valerie B. Lanigan, Clerk

Date:

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