

Robert S. and Lucille A. White

v.

Town of Newton

Docket No.: 8722-90

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$82,200 (land \$66,700; buildings \$15,500) on a single family cape on 1.74 acres of land (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(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry this burden.

The Taxpayers argued the assessment was excessive because:

1) the 1989 assessment was \$71,000; and

2) the Town has revalued the Property illegally for 1990.

The Town argued the assessment was proper because:

- 1) the 1989 assessment was based on the building being 30 percent incomplete;
- 2) the Property was inspected in January, 1990 and found to be 10 percent incomplete; and

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3) upon further review, a 3 percent physical depreciation was applied to the building.

Board's Rulings

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers should have made a showing of the Property's fair market value. This value would then have been 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.

We find the Taxpayers failed to prove the Property's assessment was disproportional.

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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Paul B. Franklin, Member

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Michele E. LeBrun, Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert S. and Lucille A. White, Taxpayers, and Chairman, Selectman of Newton.

Dated: October 1, 1992

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Melanie J. Ekstrom, Deputy Clerk

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