

Lino A. and Dora M. Merzi

v.

Town of Greenfield

Docket No.: 8791-90

DECISION

The "Taxpayers" appeal pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$126,550 (land - \$60,900, buildings - \$65,650) on a single-family house with 1.25 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(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry this burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

1) a realtor's appraisal indicated a \$120,000 value;

- 2) the property was purchased in December, 1989 for \$117,900; and
- 3) the comparables on two other properties average a \$57,800 land assessment.

The Town argued the assessment was proper because:

- 1) prior to reassessment, the appraiser was told by the Taxpayers that the seller was anxious to sell because the Property was on the market for a while, which resulted in the reduced asking price;
- 2) another appraiser viewed the Property after the reassessment and determined no change in the assessment was warranted; and
- 3) the Property was equitably assessed with other properties in Town.

Board's Rulings

The Town testified 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).

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

The Taxpayers testified the Property's purchase price was \$117,900 and a realtor appraised the property at \$120,000. The equalized assessment is \$120,523 (\$126,550 assessment divided by 1.05 equalized ratio) and is consistent with the Taxpayers' evidence of value.

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

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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

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Lino A. and Dora M. Merzi, Taxpayers, and Chairman, Selectmen of Greenfield.

Dated: October 29, 1992

Melanie J. Ekstrom, Deputy Clerk