

**Peter U. and Janet B. Gordon**

**v.**

**Town of Rindge**

**Docket No.: 8824-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$137,250 (land \$112,450; buildings \$24,800) on a .36-acre lot with a house (the Property). The Taxpayers also owns but did not appeal Map 33, Lot 14-1. 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) a December 29, 1988 appraisal estimated an \$80,000 value as of October 12, 1988; and
- 2) the assessment indicates an increase of \$57,250 above the appraisal value.

The Town argued the assessment was proper because:

- 1) based on the assessments of two adjoining sites, the land value is equitably assessed as the lots have comparable site development for water and septic systems as well as site adjustments; and
- 2) a comparable building assessment indicates the building is equitably assessed.

The board's inspector reviewed the file and assessment-record card, and filed a report with the board. This report concluded the Town's assessment was proper.

#### Board's Rulings

Based on the evidence, the board finds the Taxpayers failed to prove the Property's assessment was disproportional for the following reasons:

- 1) The Taxpayers 1988 appraisal is of little probative value because it was prepared for estate purposes, the comparables employed were dated between September, 1987 and May, 1988 and offered no evidence of adjustments for time to the date of assessment; and
- 2) The Taxpayers offered no evidence to show the board that the property not appealed was properly assessed by the Town. The board must look at the Taxpayers' entire estate to determine if the Taxpayers are paying a disproportionate share of taxes. The board is not obligated or empowered to establish a fair market value of the Property. Appeal of Public Service Company of New Hampshire, 120 N.H. 830, 833 (1980). Rather, we must determine whether the assessment has resulted in the Taxpayers paying an unfair share of

taxes. See Id. Arriving at a proper assessment is not a science but is a matter of informed judgment and experienced opinion. See Brickman v. City of

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Manchester, 119 N.H. 919, 921 (1979). This board, as a quasi-judicial body, must weigh the evidence and apply its judgment in deciding upon a proper assessment. Paras v. City of Portsmouth, 115 N.H. 63, 68 (1975).

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

\_\_\_\_\_  
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 Peter U. and Janet B. Gordon, Taxpayers; and Chairman, Selectmen of Rindge.

Dated: April 22, 1993

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Melanie J. Ekstrom, Deputy Clerk