

Alan D. Quinn and Anna J. Quinn

v.

Town of Brentwood

Docket No. 8882-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$142,850 (land, \$24,950, buildings, \$117,900) on Northrup Drive, consisting of 2.6 acres of land with dwelling and garage (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 their burden and prove any disproportionality.

The Taxpayers argued:

- (1)the Property was purchased on August 17, 1990 for \$260,000;
- (2)Frances A. DeFreitas of Crafts Appraisal Associates appraised the Property and estimated its value to be \$270,000 as of August 17, 1990;
- (3)the assessment is significantly higher than two contiguous properties on the market;
- (4)applying the equalization ratio of 42 percent to the assessment, the value would be \$340,120 which is over the other appraised values by \$50,000 to \$80,000; and

Docket No. 8882-90

Alan D. Quinn and Anna J. Quinn

v. Town of Brentwood

Page 2

(5)the new town re-assessment of \$250,100 places the value of the property close to previous appraisals and supports the 5 to 10 percent drop in market value.

The Town argued:

- (1)the equalized tax ratio for the tax year 1990 as determined by the Department of Revenue Administration is 53 percent, not 42 percent;
- (2)the Town concurs with the Roy and Cote comparables and the land assessments utilized by the Taxpayer;
- (3)the Town revaluation figure of \$250,100 for the Property in 1991 has no bearing on the 1990 tax appeal; and
- (4)the assessment is fair and equitable.

The Department of Revenue Administration determined the equalization ratio for the 1990 tax year for the Town of Brentwood was 53 percent. The Property's equalized value is \$269,530. The Taxpayers own appraisal estimated the fair market value as of August, 1990 was \$270,000 which is within \$500 of the equalized value.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Alan and Anna J. Quinn, Taxpayers,; and the Chairman, Selectmen of Brentwood.

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Melanie J. Ekstrom, Deputy Clerk

Date: December 5, 1991

Docket No. 8882-90

Alan D. Quinn and Anna J. Quinn

v. Town of Brentwood

Page 3

0007