

Clayton J. and Phyllis O. Longver

v.

Town of Boscawen

Docket No.: 9023-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$30,900 (land only) consisting of 1.43 acres of unimproved land (the Property). The Taxpayer 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 Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

1) Property is unimproved land with no well or septic, less acreage and less frontage than bordering land to the north and south;

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2) two comparables, one on the northern boundary being 1.6 acres and assessed at \$31,000 and one on the southern boundary being 4.54 acres and assessed at \$37,300, both having an approved septic system and wells; and
3) an opinion of value, submitted by Vincent Vigue, suggested a market value of \$23,000 (being the high range).

The Town argued the assessment was proper because:

1) all similar unimproved lots in the Town were assessed using the same land schedule, which indicates Taxpayers' assessment is proper;
2) Taxpayers' have failed to show a disproportionate assessment;
3) the value is fair and consistently assessed with similar site improvements.

The board finds the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayers did not offer any evidence showing the assessment was unfair, unequitable or disproportionate. Taxpayers did not submit an appraisal of the Property, but suggested an unsubstantiated "opinion" that the Property would not bring in over \$23,000. **[The board notes Taxpayers did indicate two offers have been made on the Property between \$20,000 and \$23,000].** The assessment of \$30,900 is proper and appropriate.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

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CERTIFICATION

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Clayton J. and Phyllis O. Longver, taxpayers; and Chairman, Selectmen of Boscawen.

Date: June 22, 1992

Melanie J. Ekstrom, Deputy Clerk

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