

George T. and Monica Fairburn, Docket #9220-90  
 Finnigan Corp., Docket #9222-90  
 48 Drew Woods Realty Trust, Docket #9228-90  
 Milton and Barbara Cram, Docket #9229-90  
 John and Jeannette Marshall, Docket #9230-90  
 Franklin and Karen Robbins, Docket #9231-90  
 Patricia V. Asselin, Docket #9233-90  
 Marc and Julie Milman, Docket #9234-90

v.

Town of Derry

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessments. The Taxpayers' properties consist of condominium units at a development known as Drew Woods. Due to the similarity of the property and the arguments, the Board of Tax and Land Appeals ("Board") consolidated the appeals for hearing and decision. The assessments are:

<u>Docket #</u>	<u>Taxpayer Name</u>	<u>Land Assess.</u>	<u>Bldg. Assess.</u>	<u>Total Assess.</u>
9220-90	Fairburn	\$ 60,000	\$158,000	\$218,000
9222-90	Finnigan Corp.	60,000	169,100	229,100
9228-90	48 Drew Woods	60,000	188,000	248,000
9229-90	Cram	60,000	118,800	178,800
9230-90	Marshall	60,000	115,000	175,000
9231-90	Robbins	60,000	167,400	227,400
9233-90	Asselin	60,000	119,400	179,400
9234-90	Milman	60,000	132,000	192,000

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No one appeared on behalf of the Taxpayers, however, consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. The Taxpayers have the burden of showing the assessments were 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 the appeals for abatement are denied.

The Taxpayers argued, in their appeal applications, the assessments were excessive because, "comparable properties in the condominium project have sold for substantially lower prices and, therefore, the assessed value does not represent a correct value."

The Town submitted the assessment record cards in support of the assessments.

#### **Board's Rulings**

We find the Taxpayers failed to prove the Property's assessments were disproportional. 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

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(1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to George T. and Monica Fairburn, Finnigan Corp., 48 Drew Woods Realty Trust, Milton and Barbara Cram, John and Jeannette Marshall, Franklin and Karen Robbins, Patricia V. Asselin, Marc and Julie Milman, Taxpayers; William Fortey, Representative for the Taxpayers; and Board of Assessors of Derry.

Dated: April 15, 1993

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Valerie B. Lanigan, Clerk

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