

**Costas and Joyce A. Georgakopoulos**

**v.**

**Town of Londonderry**

**Docket No.: 9435-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$112,800 (land \$18,000; building \$94,800) on a 1.33-acre lot with a house (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.

The Taxpayers argued the assessment was excessive because:

- 1) the lot size on the assessment-record card is more than stated in the deed;
- 2) the Property was purchased in 1984 for \$185,900;
- 3) an abutting property sold in 1988 for \$205,000;
- 4) BayBanks estimated a \$200,000 value on December 3, 1990; and

5) newer homes with more square footage are selling for less than the Property's assessed value.

The Town argued the assessment was proper because:

- 1) the Taxpayers' abutter had an equalized \$223,000 value in 1990, which is comparable to the Property;
- 2) a neighboring property with more square footage than the Property sold in 1991 for \$228,000, and another property with only 1,000 more square footage sold in 1990 for \$298,000;
- 3) the Taxpayers have a letter from BayBank stating, their Property was worth \$200,000 in December 1990. Since values are assessed as of April 1, 1990, Taxpayers' Property was worth all of the equalized value of \$216,900 on the valuation date; and
- 4) the Property is within range of comparable properties.

The board's inspector reviewed the assessment-record card and filed a report with the board. His report concluded the assessment was proper and no adjustments were warranted.

#### Board's Rulings

Based on the evidence, the board finds the Taxpayers failed to prove disproportionality. We also find the Town supported the assessment and responded to the Taxpayers' arguments.

The BayBanks' letter could not be relied on for two reasons. First, the board could not review the value conclusion because the board did not receive the appraisal; and second, even if the report was correct in its conclusion, it was not time adjusted to April 1, 1990, the assessment date. Time adjusting the report to April 1, 1990 would have been in line with the Property's \$216,925 equalized value.

Costas and Joyce A.Georgakopoulos  
v.  
Town of Londonderry  
Docket No.: 9435-90  
Page 3

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).

The Taxpayers argued the assessment should be reduced because the market for the property has been declining. Evidence of a declining market alone is not a basis for reducing an assessment no more than evidence of an appreciating market is a valid basis of increasing an assessment. The issue is proportionality. The Taxpayers need to make a showing that the Property has changed in value to a greater extent than that indicated by the change in the general level of assessment in the Town as a whole to prove their property is disproportionately assessed.

Concerning the lots size, the Taxpayer submitted insufficient evidence for the board to find an error in the lot size used by the Town.

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.

Costas and Joyce A.Georgakopoulos  
v.  
Town of Londonderry  
Docket No.: 9435-90  
Page 4

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

George Twigg, III, Chairman

---

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Costas and Joyce A. Georgakopoulos, Taxpayers; and Chairman, Selectmen of Londonderry.

Dated: April 26, 1993

---

Melanie J. Ekstrom, Deputy Clerk

0005