

**Palmer E. Sevrens and Elizabeth Sevrens**

**v.**

**Town of Holderness**

**Docket No.: 9636-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$122,600 (land, \$23,900; building, \$98,700) on Lot 121, a 1.08-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 assessment has more than doubled in one year's time;
- (2) the neighboring lot has more acreage, a better quality home, and is on the main road, yet the assessed value is less; and
- (3) there are no town services and the Property is on a right-of-way.

The Town argued the assessment was proper because:

- (1) the Taxpayers' two lots about each other;
- (2) sales from April 1, 1988 thru March 31, 1990 were compared to obtain yardsticks and adjustments to value other properties throughout the Town; and
- (3) the Taxpayers' are within the range of comparable properties.

Board's Rulings

The board denies this appeal because the Taxpayers submitted insufficient information to carry their burden.

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

The Taxpayers did, however, submit one assessment comparison on an abutting property. However, one assessment comparison is insufficient to carry the burden. Additionally, the Taxpayers did not even submit sufficient information to make a comparison between the characteristics of the Property and the abutter. Finally, the Town supported the assessment in their report.

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

Lack of municipal services is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment. Barksdale v. Epping, \_\_\_ N.H. \_\_\_ (December 23, 1992).

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

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Palmer E. and Elizabeth Sevrens, Taxpayers; and Chairman, Selectmen of Holderness.

Dated: April 30, 1993

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Melanie J. Ekstrom, Deputy Clerk

Palmer E. Sevrems and Elizabeth Sevrems

v.

Town of Holderness

Docket No. 9636-90

ORDER

This order relates to your letter of May 19, 1993 which the Board of Tax and Land Appeals considered a rehearing motion. The motion fails to state any "good reason" or any issue of law or fact for granting a rehearing. See RSA 541:3.

Motion denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

I certify that copies of the within Order have this date been mailed, postage prepaid, to Palmer E. and Elizabeth Sevrems; and the Chairman, Selectmen of Holderness.

Date: May 28, 1993

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Valerie B. Lanigan, Clerk

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