

Harry L. and Diane J. Thomas, Jr.

v.

Town of Hollis

Docket No.: 9662-90PT and 11273-91PT

**Decision**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 and 1991 assessments of \$230,000 (land, \$79,300; buildings, \$150,700) on a 1.03-acre lot with a house (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 202.06(d), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. 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 is based on Town records established prior to construction of the home in 1987;
- (2) the Town has provided no basis for its assessment; and

(3) defects in the home have not been properly addressed.

The Town argued the assessment was proper because:

- (1) the Property was purchased for \$300,000 in 1987 from Maplehurst Construction who built the home in 1988;
- (2) the purchase price is typical of the homes and neighborhood;
- (3) the Town has made adequate depreciation to address the Property's defects; and
- (4) the Taxpayers have not had any inspections or submitted any cost estimates to fix the defects.

#### Board Rulings

Based on the evidence, the board finds the Taxpayers failed to prove the Property was disproportionately assessed. 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 argued that defects affected the value of the home but offered no evidence of what extent the defects affected the market value of the Property.

Page 3

Thomas, Jr. v. Town of Hollis

Docket No.: 9662-90PT and 11273-91PT

We find the Taxpayers failed to prove the Property's 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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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 Harry L. Jr., and Diane J. Thomas, Taxpayers; and Chairman, Selectmen of Hollis.

Dated: November 17, 1993

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Valerie B. Lanigan, Clerk