

Sotiris and Matina Papadopoulos

v.

Town of Alexandria

Docket No.: 9739-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$104,300 (amenities \$24,000; building \$80,300) on a condominium unit in Wellington Village West (the Property). The Taxpayers and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. However, the board held a hearing on April 23, 1993 on the sixteen 1990 Alexandria appeals to receive evidence on the basis of the land valuation and the general assessment methodology employed by the Town. 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 and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

1) the Property is a condominium and lacks privacy;

- 2) local real estate professionals indicated property values have decreased substantially based on recent sales; and
- 3) the comparables within the complex are listed between \$86,000 and \$88,000 and have not sold because they are overpriced.

The Town failed to submit any arguments to support the assessment and was finally defaulted.

The board's inspector reviewed the assessment-record card, reviewed the parties' briefs and filed a report with the board (copy enclosed). In this case, the inspector only reviewed the file; he did not perform an on-site inspection. This report concluded the assessment was proper. Note: The inspector's report is not an appraisal. The board reviews the report and treats the report as it would other evidence, giving it the weight it deserves. Thus, the board may accept or reject the inspector's recommendation. In this case, the board gave the inspector's report no weight.

Board's Rulings

The board denies this appeal because the Taxpayers' evidence focused on 1992 listing information and market data. As evidenced by the equalization ratio prepared by the department of revenue administration, property values in the Town have declined by approximately 18% from 1990 to 1992, and if the Taxpayers' listings are time adjusted back to 1990 those values are consistent with the assessment. Furthermore, while not provided explicitly by the Taxpayers, the board calculated the Taxpayers' 1987 purchase price by

examining the transfer tax stamps on the deed. That purchase price was

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\$110,285. Given this evidence, the board denies the appeal.

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

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Sotiris and Matina Papadopoulos, Taxpayers; and Chairman, Selectmen of Alexandria.

Dated: July 9, 1993

Melanie J. Ekstrom, Deputy Clerk