

Ethel W. DiNitto

v.

City of Concord

Docket No.: 9986-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1990 assessment of \$182,000 (land \$79,200; buildings \$102,800) on a 1,760, square-foot lot with a store (the Property). The Taxpayer owns, but did not appeal, property located at 114 North State Street assessed at \$144,700. The Taxpayer failed to appear, but was granted leave consistent with our Rule, TAX 202.06. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to prove the Property was disproportionately assessed.

The Taxpayer argued the assessment was excessive because:

- (1) the building is very old, needs renovation and has no outside access to the upstairs;
- (2) the rent is overassessed and the Property has no parking; and

DiNitto v. City of Concord

Docket No.: 9986-90PT

(3) an appraisal dated March, 1959 estimated the value at \$28,890.

The City argued the assessment was proper because:

(1) the income approach to value supports a fair market value of \$197,000;

(2) a March, 1989 comparable sold for \$250,000; and

(3) the buildings along Main Street were all built between 1870 and 1900 and have similar uses and utility.

Board's Rulings

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the City supported the Property's assessment.

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer 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 City. 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 Taxpayer submitted a 1959 appraisal which was of no value to the board because the market has changed dramatically over a period of 25 years. Further, the Town testified that all of the buildings on Main Street are of the same age, have the same access problems and the same parking situation and the rental income supports the assessment.

Page 3

DiNitto v. City of Concord

Docket No.: 9986-90PT

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ethel W. DiNitto, Taxpayer; and Chairman, Board of Assessors, City of Concord.

Dated: January 11, 1994

0008

Valerie B. Lanigan, Clerk