

Richard L. and Anne L. Rodman

v.

Town of Candia

Docket No.: 12513-91PT

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$132,050 (land, \$52,050; building, \$80,000) on 2.0 acres with building (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 203.09(a); 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) an abutting property, assessed for \$148,950, sold in July, 1992 for \$106,500;
- 2) a purchase and sales agreement was executed in May, 1993 for \$103,500; and

3) the Town has not taken into effect the illegal junkyard located a few hundred feet from the Property.

The Town argued the assessment was proper because:

- 1) an October, 1990 sale was used to set the standards and parameters to assess land with utilities in the Taxpayers' area;
  - 2) comparable properties with two acre lots support proportionate assessments;
- and
- 3) the assessment is not disproportionate or inequitable.

Board's Finding

Based on the evidence, the board finds the Taxpayers failed to prove the Property was disproportionately assessed. The Taxpayers stated a neighboring property sold in June, 1992, however the board was not able to review this sale since the assessment record card was not submitted and since the Taxpayers did not supply sufficient data from which the board could review the comparable. Further, assuming the sale is comparable to the subject, the sale must be time adjusted back to April 1, 1991 which is the date of the assessment. The same applies for the May, 1993 purchase and sale agreement on the Property. The Taxpayers offered no evidence of how the 1993 market related to the April 1, 1991 assessment date.

Concerning the illegal junkyard, the Taxpayers offered no evidence of what effect the junkyard had on the value of the Property.

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,

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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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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Richard L. and Anne L. Rodman, Taxpayers; and Chairman, Selectmen of Candia.

Dated: November 19, 1993

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Melanie J. Ekstrom, Deputy Clerk