

Paul N. & Wendy J. Segit

v.

Town of Exeter

Docket No.: 15538-94PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1994 assessment of \$222,800 on a single-family home on a .39-acre lot (the Property). 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 a disproportionate share of taxes. See RSA 76:16-a; TAX 203.09(a); Appeal of City of Nashua, 138 N.H. 261, 265 (1994). To establish disproportionality, the Taxpayers must show that the Property's assessment was higher than the general level of assessment in the municipality. Id. We find the Taxpayers failed to carry their burden.

The Taxpayers argued the assessment was excessive because:

- (1) it was disproportionate; and
- (2) other neighborhood properties were assessed much lower even though the neighborhood properties were very similar in construction and condition.

The Town argued the assessment was proper because:

- (1) the market value was consistent with the sales data; and
- (2) the Town is going through a revaluation to address any inequities.

Board's Rulings

Based on the evidence, the board finds the Taxpayers did not show the Property was overassessed. As the board tried to explain to the Taxpayers at the hearing, to show overassessment the Taxpayers should have shown the Property's \$225,000 equalized assessment ($\$222,800 \div .99$ equalization ratio) was excessive. Such a showing would show that the Property's assessment was disproportionate to the general level of assessment in the Town. The general level of assessment in the Town is reflected by the equalization ratio, which is based on a town-wide study rather than just a neighborhood study. The Taxpayers purchased the Property in October 1993 for \$242,500. The Taxpayers agreed the Property was worth at least \$225,000, and they did not submit any evidence to show the \$242,500 purchase price was excessive. Therefore, the Taxpayers did not show the Property was disproportionately assessed. Other properties in the neighborhood may have been underassessed as compared to properties generally in the Town, but that does not show the Taxpayers were paying a disproportionate share of taxes when compared to the Town generally.

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; TAX 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs

clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(e). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Certification

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Paul N. & Wendy J. Segit, Taxpayers; and Chairman, Board of Selectmen of Exeter.

Date: October 28, 1996

Valerie B. Lanigan, Clerk