

R. James Tibbetts and Cynthia A. Tibbetts

v.

Town of Mason

Docket No. 3704-87

DECISION

A hearing in this appeal was held, as scheduled, on April 6, 1989. The Taxpayers were not represented. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$68,900 (land, \$20,150; building, \$48,750) placed on their real estate, located at 369 Briggs Road, Mason for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Mason for the 1987 tax year was 53 percent.

The Taxpayers wrote the Board to say they would not be able to attend the hearing owing to employment commitments.

Their main complaint was that no assessor for the Town ever inspected the interior of their house. They indicated that they would accept the inspection report of the Board of Tax and Land Appeals review appraiser.

Mr. Quinn's report is attached to this decision. He made an interior inspection on January 9, 1989. His report finds the land and building assessments to be appropriate.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in

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excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)
Anne S. Richmond, Esquire, Chairman

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George Twigg, III, Member
Acting Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

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Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to R. James & Cynthia A. Tibbetts, taxpayers; and the Chairman, Selectmen of Mason.

Michele E. LeBrun, Clerk

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Date:

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