

Gordon K. Brown  
v.  
Town of Swanzey

Docket No. 4051-87

DECISION

A hearing in this appeal was held, as scheduled, on June 21, 1989. The Taxpayer was not represented. The Town was represented by David W. Bolton, Sr. Appraiser, M.M.C., Inc.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$552,300:

Map 48, Lot 8 (land, \$24,200; building, \$42,100; total, \$66,300) and  
Map 48, Lot 3 (land, \$88,600; building, \$398,200; total, \$486,000)

placed on his real estate, located off Christian Hill Road in West Swanzey for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Swanzey for the 1987 tax year was 96%.

He wrote to the Board, "It is not in line with other increases in like properties, and is about twice the previous assessment."

The Town's representative, Mr. David Bolton, described the improvements on the property as being in excellent condition -elaborate- and enjoying an outstanding view. "One of a kind, no other like it in town."

No evidence was presented on behalf of the Taxpayer to show that the property was disproportionately, unequally or illegally assessed.

The Board's Review Appraiser, Mr. Robert Quinn, inspected the property and concurred with the assessments.

The fact that the Taxpayer's assessment is "about twice the previous assessment" and is "not in line with other increases in like properties", could

result from an underassessment prior to the 1986 revaluation.

Gordon K. Brown v. Town of Swanzey

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's 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, Esq., 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

Date: February 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gordon K. Brown, taxpayer; and the Chairman, Selectmen of Swanzey.

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Michele E. LeBrun, Clerk

Date: February 26, 1990

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