

Marcia D. Corey
v.
Town of Hinsdale

Docket No. 4141-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, Hinsdale's 1988 assessment of \$23,500 (land, \$5,300; buildings, \$18,200) on her property consisting of a mobile home and garage cited on an approximate 1.37-acre parcel of land on Oak Hill Road. For the reasons stated below, the appeal for abatement is granted.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer's paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer carried this burden and proved she was disproportionately taxed.

The Taxpayer argued the Selectmen shrugged off her appeal and offered her no hearing. The Taxpayer testified she paid \$25,000 for the mobile home in 1985 which replaced an older mobile home which was on the land she purchased for \$11,000.

The "Town" was not present for the hearing.

Based on the evidence, including the Board's inspector's report, we find the correct assessment should be \$22,300 (land, \$5,300 and buildings, \$17,000).

If the taxes have been paid, the amount paid on the value in excess of \$22,300 is to be refunded with interest at six percent per annum from date paid to refund date.

In addition, the Board orders the Town to pay the following costs to the Taxpayer in the amount of \$40 for the Taxpayer's filing fee to the Board of Tax and Land Appeals and \$38 for travel to the hearing due to the Town's failure to adequately respond to the Taxpayer's application for abatement to the Selectmen. See RSA 71-B:9.

January 22, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Marcia D. Corey, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Hinsdale.

January 22, 1991

Michele E. LeBrun, Clerk