

Wilfred J. Richard and Virginia D. Richard
v.
Town of Raymond

Docket No. 4176-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$63,650.00 (land, \$19,500; buildings, \$44,150) on a single-family home on Chester Road (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. The board read into the record the Taxpayers' communications with the board.

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 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because of the Property's proximity to a new granite quarry and because the Property's valuation was high compared to other Town properties.

The Town argued the assessment was proper because:

(1) the quarry's entrance is at least 300 feet from the Property and does not have an impact on the Property's value; and

(2) the assessment adequately addressed the existing traffic issue by using a lower front-foot value than was used in less travelled streets.

The Town also submitted three comparables to support the assessment.

The Board's inspector inspected the property, reviewed the property tax card, and filed a report with the board, recommending no change in assessment.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

SO ORDERED.

January 31, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Wilfred J. and Virginia D. Richard, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Raymond.

Michele E. LeBrun, Clerk

January 31, 1991