

Jean M. Frawley
v.
Town of Pembroke

Docket No. 4225-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$117,000 (land, \$39,600; buildings, \$77,400) on the real estate on Borough Road consisting of a dwelling, pool and out buildings on a half acre lot (the Property). The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 failed to carry her burden and prove any disproportionality.

The Taxpayer stated in the appeal to this Board, "I think that \$47,400 is to (sic.) much for 1/2 acre of land where we are located."

The Town argued the assessment was proper because the land value had been reduced from \$47,400 to \$39,600 for topographical and size features of the lot.

The Town stated that the Taxpayer's complaint was with the land only and would not allow the Town's appraiser to review the interior of the house when a review was made.

We find the Taxpayer failed to prove her assessment was disproportional. We also find the Town supported the Property's assessment. Further, the Board finds the Town adequately addressed the concerns of the Taxpayer. Therefore, the Board rules the case was frivolously filed and/or not properly withdrawn by

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Taxpayer once the issues were reviewed and addressed by the Town. Therefore, the Board awards costs in the amount of \$50 to the Town of Pembroke for their appraiser's time at the hearing and the cost of this Board's investigator's time that was billed to the Town per RSA 76:16-6. The Taxpayer is to submit the sum of \$50 to the Town of Pembroke, 311 Pembroke Street, Pembroke, NH 03275 within 10 days of the date of this decision with a certification to this Board of payment to the Town.

If this payment is not made within the prescribed time, the Board will file a certified abstract of the decision to the Merrimack County Superior Court for enforcement.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date: April 5, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jean M. Frawley, taxpayer; and the Chairman, Selectmen of Pembroke.

Michele E. LeBrun, Clerk

Date: April 5, 1991

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