

Rosemary (Langlois) Rubino and Robert Rubino
v.
Town of Newton

Docket No. 4267-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$85,100.00 (land, \$17,000.00; buildings, \$68,100.00) on a single-family home (the Property). For the reasons stated below, the appeal for abatement is denied.

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 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 Taxpayers argued in their December 30, 1988 abatement application that either the assessment was too high or the class it was rated at was wrong. No further specificity was provided, and no evidence of disproportionality was provided.

The Town argued the assessment was proper and arrived at consistent with Town practices. The Town also stated they have not had any communications with the Taxpayers since the appeal was filed.

We find the Taxpayers failed to prove their assessment was disproportional.

January 22, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Rosemary (Langlois) and Robert Rubino, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Newton.

January 22, 1991

Michele E. LeBrun, Clerk