

The Dennis and Michael Donahue Trust

v.

Town of Epping

Docket No. 4419-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$128,000 (land, \$58,400, buildings, \$69,600) on a single-family home (the Property). The Taxpayer specifically claimed the Town erred in giving it only a \$10,000 elderly exemption when \$15,000 was the proper amount.

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 its burden and prove any disproportionality.

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.

The Town argued the assessment was proper (especially based on the January 1990 \$125,000 sales price), and the elderly exemption had been increased to \$15,000 as requested by the Taxpayer. The Town stated the

Taxpayers had both passed away since filing the appeal, and the successors had no interest in pursuing the appeal.

We find the Taxpayer failed to prove its assessment was disproportional.

We also find the Town supported the Property's assessment. Finally, the Town made the exemption adjustment as requested by the Taxpayer.

SO ORDERED.

May 20, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to the Dennis and Michael Donahue Trust, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Epping.

May 20, 1991

Melanie J. Ekstrom, Deputy Clerk