

Joseph Landano
v.
Town of Wakefield

Docket No. 4436-88

DECISION

A hearing in this appeal was held, as scheduled, on April 26, 1990. Neither Taxpayer nor the Town was represented. Accordingly, we decide this appeal based on the evidence before us.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$104,760 (land, \$19360; buildings, \$85,400) placed on his real estate, located on Lovell Lake Road for the 1988 tax year. The property consists of a dwelling and garage on a .83 acre lot fronting on Lovell Lake.

The Board finds the Taxpayer submitted a copy of the assessment card of the Bancroft property and no other explanation for their appeal in the apparent attempt to show he was overassessed in relation to the assessment of a larger property.

The Board rules that the Taxpayer must prove he is inequitably assessed in relationship to all properties on a whole in Wakefield, not just in comparison to one other property. As it is quite possible that one or several properties are underassessed in comparison to the general level of assessments in the Town, such a comparison does not prove the Taxpayers claim of overassessment.

The Board finds the Taxpayer presented no data or information regarding current market sales on or about April 1, 1988. The Board finds it has insufficient data to make a fair determination of the Taxpayer's appeal for abatement.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in

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excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: May 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Joseph Landano, taxpayer; and Chairman, Selectmen of Wakefield.

Michele E. LeBrun, Clerk

Date: May 9, 1990

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