

Roger J. Landry
v.
Town of Sutton

Docket No. 4466-88

DECISION

A hearing in this appeal was held, as scheduled, on September 12, 1989.

The Taxpayer was not represented. The Town was represented by Robert S. Bristol, Selectman, Darrel Palmer, Selectman, Roy W. Prince, Selectman, and George W. Bean, Appraiser.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$158,450 (land, \$28,500; buildings, \$129,950) placed on his real estate located on the west side of Route 114, for the 1988 tax year. The subject property consists of an approximately 2,138 square-foot dwelling with attached garage and a detached garage sited on approximately 11.88 acres of land.

The Taxpayer argued in his application for abatement of real estate tax (1) extreme inequality of assessments of similar houses in town (same price range), (2) continued annual changes in values, and (3) assessments above any old or new appraisals for out-dated and discriminatory tax ratios.

The Town argued that relatively new property was assessed using the same cost manual used in the revaluation in 1981. Mr. Bean observed that the subject property was on the market for \$349,000 and was treated equitably with the

rest of the Town. Mr. Bean also noted the assessments had changed due to additions to the buildings from tax year to tax year.

The Board finds the Taxpayer made no submissions to the record substantiating his reasons stated in his application for abatement of real estate tax. The Board finds the Town properly assessed the subject property for the 1988 tax year.

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 excess of the Taxpayer's just share of the common tax burden.

The ruling is, therefore:

Request for abatement denied.

December 18, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

(concurring, unavailable for signature)

Raymond J. Damour, Temporary Member

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Roger J. Landry, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Sutton.

December 18, 1990

Michele E. LeBrun, Clerk