

**The Williamsburg Group, Inc. and Roe P. Hendrick
v.
Town of Sutton**

Docket No. 4682-88

DECISION

A hearing in this appeal was held, as scheduled, on September 12, 1990. The Taxpayer was not represented. The Town was represented Robert S. Bristol, Selectman, Roy W. Prince, Selectman, Thaddeus C. Johnson, Selectman and George W. Bean, Assessor.

The Taxpayer appeals pursuant to RSA 76:16-a, the assessment of \$79,350 (land, \$20,150; building, \$59,200) placed on its real estate located on Winslow Circle for the 1988 tax year. The subject property consists of an incomplete residence sited on an approximate 2.4 acre parcel of land, further identified as Lot 41. The Taxpayer also owns other property in the Town consisting of Lot 39 (land only) assessed for \$14,150; Lot 42 assessed for \$118,300 (land, \$19,600; building, \$98,700) and Lot 43 assessed for \$107,950 (land, \$19,800; building, \$88,150).

The Taxpayer argued in their application for abatement of real estate tax that they were requesting an abatement for the following reasons; 1) inequities and assessment, 2) comparative (sic.) studies recent assessment ratios and 3) the right to a fair and equitable assessment.

The Town's representatives testified all the properties were assessed the same using the same manual, which was the 1981 Department of Revenue Administration Manual, which was used for the 1981 revaluation of the Town of Sutton. The Town also stated that the sales of the Rowell Hill properties sold for more than what the economy and ratios through the 1980's indicated would have been fair market value. The Selectmen concluded that the properties on Rowell

Hill and specifically the subject appealed property were equitably assessed with the remaining properties of the Town.

The Board finds the Taxpayer presented no evidence to substantiate their reasons for application for abatement of real estate tax. The Board finds the Town properly assessed the subject appealed property.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' 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, Chairman

Peter J. Donahue, Member

Ignatius MacLellan, Member

Date: January 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roe P. Hendrick, Vice President for The Williamsburg Group, Inc., taxpayer; and Chairman, Selectmen of Sutton.

Michele E. LeBrun, Clerk

Date: January 23, 1991

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