

Gerald F. Huston, Jr. and Linda Ann Huston

v.

Town of Lisbon

Docket No. 5030-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$205,100 (land, \$89,550, buildings, \$115,550) on Map 34, Lot 1 (River Road) consisting of land and buildings. For the reasons stated below, the appeal for abatement is denied.

Neither the Taxpayer nor the Town appeared or was represented at the hearing.

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 only indication as to the basis of their appeal was found in one sentence on the questionnaire submitted to this Board. "We feel assessed value of particularly bill S #1069 5 (Map 34, Lot 1) is too high, with relation to other similar homes." No supporting information as to comparable properties was supplied by the appellants.

The Town did not appear and therefore bases its case on the information supplied on the property assessment card mailed to the Board of Tax and Land Appeals on April 27, 1989.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date: February 14, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerald F., Jr. & Linda Ann Huston, taxpayers; and the Chairman, Selectmen of Lisbon.

Michele E. LeBrun, Clerk

Date: February 14, 1991

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