

John G. Widenmayer and Gisela K. Widenmayer

v.

Town of Bethlehem

Docket No. 5049-88

DOCKET

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$60,400 (land, \$60,000, buildings, \$400) on a 15-acre, plus or minus, parcel of land with a figured road frontage of 1,250 feet (the Property). For the reasons stated below, the appeal for abatement is denied.

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 argued the assessment was excessive because:

- (1) the shed, assessed at \$400, should not have been assessed;
- (2) there are 6 acres of low land and swamp;
- (3) the Property only consists of 14.4 acres, not 15 acres; and
- (4) the assessment is higher per acre than other properties.

The Town argued the assessment was proper because:

- (1) the assessment was adjusted for the low land and swamp;

(2) the number of acres used by the Town is figured acreage as used by the Town in assessing all properties;

(3) moreover, the valuation was primarily calculated using the road frontage, not the actual acreage; and

(4) the Taxpayers' comparables have less road frontage than the Property and thus were correctly assessed at less per acre.

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

Concerning the shed, the difference of \$400 does not warrant an abatement since the overall assessment is within the proper range. See Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982); Wise Shoe Company, Inc. v. Town of Exeter, 119 N.H. 700, 702 (1979).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 6, 1991

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to John G. and Gisela K. Widenmayer, the Taxpayers, to the Chairman, Board of Selectmen, Town of Bethlehem, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

March 6, 1991
1002