

John Lazzaro and Charlene Lazzaro

v.

Town of Gilsum

Docket No. 5050-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$75,100 (land, \$20,300, buildings, \$54,800) on a home under construction (the Property). For the reasons stated below, the appeal for abatement is denied.

Both the Taxpayers and the Town failed to appear, but consistent with our rule, TAX 102.03(g), the parties were not defaulted. This decision is based on the evidence presented to the board.

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 in their appeal that the assessment was excessive because of the "condition of premises. Increase more than work completed since 86-87." Nothing else was presented by the Taxpayers.

We find the Taxpayers failed to prove their assessment was
disproportional.

SO ORDERED.

June 13, 1991

BOARD OF TAX AND LAND APPEALS

—
George Twigg, III, Chairman

Ignatius MacLellan

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date,
postage prepaid, to John and Charlene Lazzaro, the Taxpayers, and to the
Chairman, Board of Selectmen, Town of Gilsum.

Melanie J. Ekstrom, Deputy Clerk