

Richard L. Clarke and Barbara Clarke

v.

Town of New Durham

Docket No. 5054-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$207,200 (land, \$123,900, buildings, \$83,300) on Map 30, Lot 258, located on 214 South Shore Road on Merrymeeting Lake (the Property).

For the reasons stated below, the appeal for abatement is denied.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers 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 the assessment was excessive because the Property is "listed as 4 bedrooms - there are only 2 bedrooms; listed as finished attic - no attic over house. We do have unfinished area over garage. FOP - listed as open porch. It is entrance to house. UST? (utility storage - unfinished). Fireplace?"

The Town argued the assessment was correct based on nine comparable-sale properties on the lake. A ten-percent adjustment was made to adjust for the steepness to the water. The Town admitted that perhaps the property had three bedrooms instead of four, but properties with two, three, or four bedrooms with only one bathroom would show no difference in value.

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

August 6, 1991

BOARD OF TAX AND LAND APPEALS

—
George Twigg, III, Chairman

Michele E. LeBrun

Arthur E. Bean, Jr., Temporary Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to Richard L. and Barbara Clarke, the Taxpayers, to the Chairman, Board of Selectmen, Town of New Durham, and to Scott Bartlett, MMC.

August 6, 1991

Brenda L. Tibbetts, Clerk

