

John L. Pare, Jr., and Laurie Pare
v.
Town of Bethlehem

Docket No. 5101-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$135,950 (land, \$88,050; building, \$47,900) sited on approximately 28.4 acres on Garneau Road and the Ammonoosuc River (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 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 stated in their information sheet returned to the board and a part of this record, "A considerable amount of our land is in flood zone, we have maps to substantiate, there are also ponds on the land and streams, areas which are not buildable."

The Town argued adjustments were made for the location of the Property in the flood zone and noted the various buildings were spread along the river.

The Town also argued the Property enjoyed privacy, which was a value enhancement.

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

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to John L., Jr., and Laurie Pare, the Taxpayers, to the Chairman, Board of Selectmen, Town of Bethlehem, and to Richard Young, DRA.

Michele E. LeBrun, Clerk