

James E. Todd
v.
Town of Hooksett

Docket No. 5132-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$32,100 for land only located on McAllister Street (030-017).

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board.

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

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because "lot mostly ledge and sloped - hard to install water on property."

The Town argued the assessment was proper because the Todd property was assessed consistently with other similar lots, with reduction given for lack of on-site water and sewer.

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

It should be noted that the original revaluation assessment was \$40,900, which was reduced by the Town to \$32,100 for the very reasons outlined in the Taxpayer's appeal of the current assessment.

SO ORDERED.

August 16, 1991

BOARD OF TAX AND LAND APPEALS

—

George Twigg, III, Chairman

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to James E. Todd, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Hooksett.

August 16, 1991

Brenda L. Tibbetts, Clerk