

Theron S. Longley, Sr., and Nancy J. Longley
v.
Town of Bow

Docket No. 5212-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 current-use assessment on two parcels of land (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 current-use assessment was excessive because the Town had increased the unit price when the Property's use had not changed. No evidence was presented, however, to show the per-unit assessment was excessive.

The Town argued the current-use assessment was proper because the Town had not increased the per-unit assessment for several years and the new

per-unit assessment was within the range set by the current use advisory board.

See Criteria for Current Use Assessment, REV. 1205.03(c)(3), 1205.04(b)(2),
1205.06(b) (1988)

We find the Taxpayers failed to prove the per-unit, current-use assessment was excessive, and we find the per-unit assessment was within the range set by the advisory committee.

Appeal denied.

May 13, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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 Theron S., Sr., and Nancy J. Longley, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Bow.

May 13, 1991

Marjorie J. West, Clerk IV