

Ralph R. Niemela and Helen E. Niemela
v.
Town of Fitzwilliam
Docket No. 5298-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment on three parcels:

(a) Map 8, Lot 7-2 -- vacant land -- \$ 8,500;
(b) Map 8, Lot 7 -- home -- \$197,400 (land \$ 12,200,
building (\$185,200));
and (c) Map 8, Lot 46 -- machine shop -- \$ 75,100 (land \$10,200
building \$64,900)

(the Properties). 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). The Taxpayers did not appear and were not represented. However, consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. Although the Taxpayers did not appear, their December 5, 1988 letter to the Town and their May 5, 1989 letter to this board was read, in which the Taxpayers argued their assessment was unreasonably high, especially given the calculated market value using the

40 percent equalization rate. We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Town supported the assessments on the Properties by submitting a 1988 ratio study and by arguing the Properties' assessment is within the dispersion rate. The Town also testified it had inspected the Properties on numerous occasions to review the assessments. The Town also submitted the written denial of the Taxpayers' abatement application.

We note that the Town, on its own and without board order, reassessed the Town for the 1989 tax year. We commend the Town both for its handling of these Taxpayers' request for abatement and for its performance of a revaluation in 1989 to assure fairness. Finally, although the 1989 valuation on the home parcel was \$338,700.00, there was inadequate evidence presented to us to conclude the 1988 valuation was inequitable.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the proportionality of the Properties' assessments.

December 12, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Ralph R. and Helen E. Niemela, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Fitzwilliam.

December 12, 1990

Michele E. LeBrun, Clerk