

Brian M. Messina and Melanie L. Messina
v.
Town of Candia

Docket No. 5326-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$85,500 (land, \$19,800; buildings, \$65,700) on a single-family home with a 5.4-acre lot (the Property). For the reasons stated below, the appeal for abatement is denied.

Neither the Taxpayers nor the Town appeared, but consistent with our rule, TAX 102.03(g), neither party was 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 in their appeal the assessment was excessive because "Bank appraisals do not agree with town. Road is unfinished. Development is unfinished. House has not changed since previous tax year." The Taxpayers did not present any comparables and the assessments thereon.

The Town did not file anything with the board.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded the proper assessment should be \$98,200 (land, \$19,800; building, \$78,400). The inspector made the following adjustments to the Town's assessment: He remeasured the building and increased the useable square footage.

We find the Taxpayers failed to prove their assessment was disproportional.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Brian M. and Melanie L. Messina, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Candia.

Michele E. LeBrun, Clerk