

Harry A. Fuchslocher and Clara P. Fuchslocher

v.

Town of Charlestown

Docket No. 5327-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$308,700 (land, \$95,750; buildings, \$212,700) on Map 8, Lot 7 (Westside Rt. 12) consisting of land and buildings. 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 argued the assessment was excessive because, "The assessed value of the properties listed above is unrealistically high and unattainable.

The property is overvalued per the assessors calculation. Some buildings seem to have been duplicated."

The Town was represented by appraiser Patrick L. Greene. The Town argued the assessment was proper because corrections were made to eliminate the duplication of improvements included on separate cards and totaled twice. In addition, the Town revised valuations for the store building, warehouse structure and greenhouses. An abatement was granted accordingly (\$267,600 reduced to \$212,950 for buildings). The Town's appraiser testified that the land was prime commercial and agricultural and that the land valuation was consistent with other comparable properties.

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, Member

Ignatius MacLellan, Member

Date: March 13, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Harry A. & Clara P. Fuchslocher, taxpayers; and the Chairman, Selectmen of Charlestown.

Michele E. LeBrun, Clerk

Date: March 13, 1991

0009