

Clifford Ingerson and Josephine Ingerson

v.

Town of Lancaster

Docket No. 5373-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 abated assessment of \$110,800 (land, \$27,150, buildings, \$83,650) on a single-family log home that was in a state of construction on April 1, 1988 (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' May 13, 1989 letter accompanying the appeal was read into the record. In that letter the Taxpayers argued the assessment was too high because of:

- (1) lack of electricity;

- (2) lack of water;
- (3) lack of central heat;
- (4) unfinished fireplace;
- (5) unfinished kitchen;
- (6) unfinished basement; and
- (7) no frontage on the road.

The Town argued the assessment was proper because:

(1) adequate adjustments were made to reflect the Taxpayers' specific concerns (These adjustments were made using tables in the department of revenue administration's assessment manual for unfinished structures.);

(2) the Property is on a cleared hillside with a nice, but not spectacular, view; and

(3) some items--such as water, sewer, fireplace, and heat--are added on to the structure's value and no add-ons were made.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment. Our decision is based on our review of all of the evidence presented to us, including photographs of the Property, the Taxpayers' letter, and the Town's testimony. The Town certainly was aware that the building was unfinished, and it properly reflected this in the assessment. The board therefore rules:

Request for abatement denied.

January 9, 1991

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 Clifford and Josephine Ingerson, the Taxpayers, to the Chairman, Board of Selectmen, Town of Lancaster, and to Richard Young, D.R.A.

Michele E. LeBrun, Clerk

January 9, 1991