

Phyllis M. Tagg and Edith I. Graves
v.
Town of Milford

Docket No. 5376-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 abated assessment of \$200,300 (land, \$183,200, buildings, \$17,100) on property on Old Wilton Road (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, in their written submissions, the assessment was excessive because:

(1) it exceeded the price in a purchase and sales agreement on the Property; and

(2) it did not adequately reflect the adverse effect the asserted contamination had on the Property.

The Taxpayers also stated the Town had reduced the 1989 and 1990 assessments, and therefore, should have similarly reduced the 1988 assessment.

The Town argued the information upon which the 1989 and 1990 assessments were based was not known on April 1, 1988, and thus was properly not considered in the 1988 assessment.

We find the Taxpayers failed to prove their assessment was disproportional because the information relied on in calculating the 1989 and 1990 assessments, including the contamination issue, was not known on April 1, 1988.

In their March 2, 1991 letter, the Taxpayers admitted:

It is apparent that no action was taken by the Town of Milford, N.H. on the timely request for abatement of 1988 real estate tax even though the same facts were known in late 1988 and early 1989 which then resulted in an abatement of 1989 real estate tax. (Emphasis added.)

The order is, therefore:

Request for abatement denied.

SO ORDERED.

June 13, 1991

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin

Ignatius MacLellan

Michele E. LeBrun

Phyllis M. Tagg and Edith I. Graves v. Town of Milford

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I certify that copies of the within decision have been mailed this date, postage prepaid, to Phyllis M. Tagg and Edith I. Graves, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Milford.

June 13, 1991

Melanie J. Ekstrom, Deputy Clerk

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