

Donald R. Corliss and Eleanor E. Corliss
v.
Town of Bethlehem
Docket No. 5381-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$80,950 (land, \$29,450; buildings, \$51,500) on their real estate consisting of a dwelling on an approximately 2-acre parcel of land on Wing Road (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionately taxed.

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 stated in a letter to the board that adjustments made to the assessment for 1990 were acceptable for the 1989 and 1990 tax years.

The Town testified that the adjustments made to the assessment for tax year 1990 were appropriate for the 1988 tax year also.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$70,700 (land \$27,050 and building \$43,650).

This assessment is the assessment both parties were in agreement was correct for the 1990 tax year, and there was no evidence as to why it was not correct for the 1988 tax year.

If the taxes have been paid, the amount paid on the value in excess of \$70,700 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 6, 1991

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Donald R. and Eleanor E. Corliss, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Bethlehem, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

March 6, 1991