

Stanley Kuliga and Helen N. Kuliga

v.

Town of Pembroke

Docket No. 5439-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 revised assessment of \$115,950 (land, \$30,500, buildings, \$85,450) on a three-story building on Main Street (the Property). 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 second and third floors are vacant, gutted, and of limited use given the zoning restrictions and economic considerations. The Taxpayers, however, did not submit any evidence of the Property's value as of April 1, 1988, nor did they submit evidence of the assessments on comparable properties.

The Town argued the assessment was proper because adequate adjustment had been made for the problems with the second and third floor, and the Property was properly assessed.

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

April 10, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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 Stanley and Helen N. Kuliga, the Taxpayers, and to the
Chairman, Board of Selectmen, Town of Pembroke.

April 10, 1991

Michele E. LeBrun, Clerk