

Cheryl K. Grabe  
v.  
Town of Charlestown

Docket No. 5461-88

DECISION

A hearing in this appeal was scheduled for November 21, 1990. Neither the Taxpayer nor the Town was represented. Accordingly, we decide this appeal based on the evidence before use.

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the 1988 assessment of \$207,650 (land, \$31,000; buildings, \$176,650) on Main Street, consisting of The Captain John Willard building used as an apartment and dental office. For the reasons stated below, appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry her burden and prove any disproportionality.

The Taxpayer argued in a written statement: "inequity of assessment of my property compared to other property on Main Street of similar characteristics." The Taxpayer did not return the information sheet, which the Board sent upon receipt of the Taxpayer's written appeal.

The Town submitted a copy of the property assessment card, which indicated that the original appraisal was based on an interior inspection.

We find the Taxpayer failed to prove the assessment was disproportional.  
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: November 29, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Cheryl K. Grabe, taxpayer; and Chairman, Selectmen of Charlestown.

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Michele E. LeBrun, Clerk

Date: November 29, 1990

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