

Richard J. Wollen and Diana F. Wollen

v.

Town of Charlestown

Docket No. 5534-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessments of \$429,950 and \$155,750 on their property, consisting of a mobile home park identified as Map 22, Lot 35 and another mobile home park identified as Map 22, Lot 48 and operated and known as Morway's Adult Community (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 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 argued in their application for abatement and also by letter dated February 19, 1991, wherein they informed the Board they would not be able to attend the hearing on Friday, March 8th, that the value of the property was assessed slightly higher on a per lot basis than a specific comparable property owned by Claude Rancourt and known as Ponderosa Park.

The Town argued that they concluded that all of the mobile home parks in the Town were underassessed and noted the sale of the property several years prior for \$500,000 plus. The Town also noted that the Property was very well maintained compared to all of the other mobile home parks in the Town, and thus had greater market value and all factors were considered.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment. The Board takes notice of its inspectors report for the property recommending no change in assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Ignatius MacLellan, Member

Date: March 14, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard J. & Diana F. Wollen, taxpayers; and the Chairman, Selectmen of Charlestown.

Michele E. LeBrun, Clerk

Date: March 14, 1991

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