

William H. Minifie
v.
Town of Lancaster

Docket No. 5559-88

DECISION

A hearing in this appeal was held, as scheduled, on September 28, 1990. The Taxpayer was not represented. The Town was represented by John W. McSorley, appraiser for the Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the 1988 assessment of \$41,950 on 28 acres of land (unimproved) on Garland Road.

The Department of Revenue Administration's equalization ratio was 100% for the 1988 tax year for the Town of Lancaster.

The Taxpayer was not present, nor did he submit information which might show that his land was disproportionately assessed. The burden of proof is on the Taxpayer to convince the Board that an abatement of taxes is in order.

The Town's representative, Mr. McSorley, described how the parcel was valued according to front foot, topographic, and depth factors. He also indicated that, according to registry records, the property sold in October of 1987 for \$20,000. No details were available to show whether or not the sale was an "arms length transaction".

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Ignatius MacLellan, Member

Date: October 15, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William H. Minifie, taxpayer; Chairman, Selectmen of Lancaster; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: October 15, 1990

0009